

**New England Telephone and Telegraph Company
Intrastate Revenue Requirement - 1999**

**Final
(\$000)**

	Based on 13.25% ROE (See CoC(1))	Based on 10.00% ROE (See CoC(2))
Net Operating Income (From Dec '99 Monthly Report)	\$42,621	\$42,621
Rate Base (From Dec '99 Monthly Report)	<u>\$515,273</u>	<u>\$515,273</u>
Actual Rate of Return (Net Oper Inc / Rate Base)	8.2715%	8.2715%
Allowed Rate of Return (See CoC Schedules)	<u>10.6659%</u>	<u>8.7639%</u>
Difference in Percentage (Actual% - Allowed%)	<u>-2.3943%</u>	<u>-0.4924%</u>
Difference in Dollars after Taxes (Diff % x Rate Base)	(\$12,337)	(\$2,537)
Net to Gross Tax Multiplier *	<u>1.65</u>	<u>1.65</u>
Difference in Dollars before Taxes (\$ Diff after Tax x Multiplier)	(\$20,356)	(\$4,186)
Less: Phase 4 EAS Revenue Reduction **	\$767	
Phase 5 EAS Revenue Reduction ***	<u>215</u>	<u>(\$982)</u>
	<u>(\$982)</u>	<u>(\$982)</u>
Over/(Under) Earnings	<u><u>(\$21,338)</u></u>	<u><u>(\$5,168)</u></u>
Adjusted Rate of Return ****	<u><u>8.16%</u></u>	<u><u>8.16%</u></u>

* 1999 Federal Tax Rate = 34%
1999 State Tax Rate = 8%
 $1.00 / (\{1.00 - .08\} - \{[1.00 - .08] \times .34\}) = 1.65$

** From 10/4/99 correspondence from Company; Attachment-Pg 2:
EAS Phase 4 = \$3,069 x 3mos/12mos = \$767

*** From 10/4/99 correspondence from Company; Attachment-Pg 2:
EAS Phase 5 = \$ 287 x 9mos/12mos = \$215

**** [Net Operating Income - EAS Revenue Reduction (net of tax effect)] / Rate Base

New England Telephone and Telegraph Company
Cost of Capital (1) - 1999
Final
(\$000)

	CAPITAL STRUCTURE *		COST RATE	COST OF CAPITAL	
	Percent	Amount		Amount	Percent
DEBT					
Long Term	41.48%	\$1,854,911	7.02% **	\$130,237	2.91%
Short Term	0.00%	0	0.00%	0	0.00%
TOTAL DEBT	41.48%	1,854,911	7.02%	130,237	2.91%
PREFERRED STOCK	0.00%	0	0.00%	0	0.00%
COMMON EQUITY					
Common Stock	0.02%	1,000			
Retained Earnings	17.43%	779,361			
Paid In Capital	41.07%	1,836,644			
Proprietary Capital	0.00%	0			
TOTAL COMMON EQUITY	58.52%	2,617,005	13.25% ***	346,753	7.75%
TOTAL CAPITAL	100.00%	\$4,471,916		\$476,990	10.67%

* Capital Structure - Commission Basis calculated by the Company and forwarded via FAX on 5/8/00

** Embedded Cost of Debt calculated by the Company and forwarded via FAX on 5/8/00

*** Last authorized ROE approved by Order # 19,747 in Docket # DR 89-010 on March 8, 1990

New England Telephone and Telegraph Company
Cost of Capital (2) - 1999
Final
(\$000)

	CAPITAL STRUCTURE *		COST	COST OF CAPITAL	
	Percent	Amount	RATE	Amount	Percent
DEBT					
Long Term	41.48%	\$1,854,911	7.02% **	\$130,237	2.91%
Short Term	0.00%	0	0.00%	0	0.00%
TOTAL DEBT	41.48%	1,854,911	7.02%	130,237	2.91%
PREFERRED STOCK	0.00%	0	0.00%	0	0.00%
COMMON EQUITY					
Common Stock	0.02%	1,000			
Retained Earnings	17.43%	779,361			
Paid In Capital	41.07%	1,836,644			
Proprietary Capital	0.00%	0			
TOTAL COMMON EQUITY	58.52%	2,617,005	10.00% ***	261,701	5.85%
TOTAL CAPITAL	100.00%	\$4,471,916		\$391,938	8.76%

* Capital Structure - Commission Basis calculated by the Company and forwarded via FAX on 5/8/00

** Embedded Cost of Debt calculated by the Company and forwarded via FAX on 5/8/00

*** Cost of Equity rate utilized by the Commission Staff (Per Economics Department)

facsimile transmittal

To: Jason Laflamme

Fax: 603-271-3878

From: Roberta H. Nevins

Date: 05/08/00

Re: Capital Structure

Pages: 3

CC:

Urgent

☐ For Review

☐ **Please Comment**

☐ Please Reply

☐ Please Recycle

...please find the Bell Atlantic-New England Telephone Commission Basis
...Structure and embedded cost of debt as of December 31, 1999. If you have any
...as, I can be reached on 617-743-3104.

Roberta Nevins

New England Telephone, d/b/a Bell Atlantic
Capital Structure - Commission Basis (Excluding STD Advances)
December 31, 1999

Category	<u>Amount</u> <u>Millions \$</u>	<u>Percent</u>
a)Long Term Debt (includes current portion)	\$1,854.548	41.47%
b)Other Debt (Capital Leases)	\$0.363	0.01%
c)Preferred or Preference Stock	\$0.000	0.00%
d)Common Stock	\$1.000	
e)Additional Paid-in Capital	\$1,836.644	
f)Retained Earnings	\$779.361	
g)Total Common Equity	\$2,617.005	58.52%
Total Debt + Equity	\$4,471.916	100.00%

Sources: New England Telephone,Closing Balance, CR Basis.

NEW ENGLAND TELEPHONE, d/b/a BELL ATLANTIC

Embedded Cost of Debt

December 31, 1999

Date	Issue	Coupon Rate	Maturity Date	Book Value	Debt		Discount (Premium)		Debt		Total Annual Charges	Cost to Company
					Issuance Expense	Expense Amort./Yr.	Long-Term Debt	Discount (Premium) Amort./Yr.	Issuance, Discount (Premium) Amort./Yr.	Annual Interest Expense		
07/01/1962	Debenture	4.500%	07/01/2002	50,000,000	114,720	2,868	(95,040)	(2,376)	492	2,250,000	2,250,492	4.50%
07/01/1965	Debenture	4.625%	07/01/2005	60,000,000	127,200	3,180	(114,240)	(2,856)	324	2,775,000	2,775,324	4.63%
10/01/1967	Debenture	6.125%	10/01/2006	100,000,000	82,836	2,124	70,668	1,812	3,936	6,125,000	6,128,936	6.13%
09/01/1968	Debenture	6.375%	09/01/2008	125,000,000	100,320	2,508	711,360	17,784	20,292	7,968,750	7,989,042	6.39%
04/19/1999	Debenture	5.875%	04/15/2009	200,000,000	170,000	17,000	2,830,000	283,000	300,000	11,750,000	12,050,000	6.03%
11/15/1989	Debenture	7.875%	11/15/2029	348,965,000	2,242,640	320,377	1,400,000	200,000	520,377	27,480,994	28,001,371	8.02%
08/01/1991	Debenture	9.000%	08/01/2031	75,000,000	956,760	23,919	2,592,000	64,800	88,719	6,750,000	6,838,719	9.12%
08/01/1991	Note	8.625%	08/01/2001	100,000,000	705,906	70,591	550,000	55,000	125,591	8,625,000	8,750,591	8.75%
09/01/1992	Debenture	7.875%	09/01/2022	100,000,000	535,230	17,841	774,000	25,800	43,641	7,875,000	7,918,641	7.92%
12/15/1997	MOPPRS	6.300%	12/16/2002	175,000,000	0	0	(5,040,000)	(1,008,000)	(1,008,000)	11,025,000	10,017,000	5.72%
03/15/1993	Note	6.250%	03/15/2003	225,000,000	806,600	80,660	1,325,250	135,861	216,521	14,062,500	14,279,021	6.35%
05/01/1993	Note	5.750%	05/01/2000	100,000,000	385,595	55,085	454,000	64,857	119,942	5,750,000	5,869,942	5.87%
10/01/1993	Debenture	6.875%	10/01/2023	250,000,000	1,961,940	65,398	3,440,000	114,667	180,065	17,187,500	17,367,565	6.95%
	Capital Leases			362,890	0	0	0	0	0	0	34,500	9.51%
	Unamortized call premium, premium (discount) and issuance costs on long-term debt:				(54,417,249)							-
	Amortization of call premium and expenses on refunded issues and Offer to Purchase:										662,891	-
	Total LTD, Excluding Capital Leases, and net of Unamortized Discount and Call Premiums				\$1,854,547,750.65						\$130,236,644	7.02%

Plus: Premium on L.T. Debt	\$3,624,898
Less: Discount on L.T. Debt	(11,973,624)
Less: Unam Call Premium	(46,068,523)
	(\$4,417,249)

12 MONTHS
STATE OF NEW HAMPSHIRE
INTRASTATE
PUC BASIS
(\$000)

12 MONTH ENDED	EARNINGS	IDC	ADJUSTED EARNINGS	AVERAGE INVESTMENT	2003/ 2004 (100.2)	2002 (100.3)	4340/ 4350 178	PRE 71 ITC	ADJUSTED INVESTMENT	ADJUSTED ROI	AUTHORIZED ROI
01/97	63,729	1,699	62,030	551,627	18,559	0	61,272	21	471,775	13.15%	10.91%
02/97	65,620	1,690	63,930	551,732	18,719	0	59,773	21	473,219	13.51%	10.91%
03/97	64,152	1,689	62,463	551,810	18,418	0	58,221	21	475,150	13.15%	10.91%
04/97	64,013	1,703	62,310	552,513	18,102	0	56,602	21	477,788	13.04%	10.91%
05/97	65,288	1,711	63,577	553,605	18,267	0	55,022	21	480,295	13.24%	10.91%
06/97	66,836	1,709	65,127	554,773	18,396	0	53,486	21	482,870	13.49%	10.91%
07/97	67,392	1,704	65,686	556,313	18,428	0	52,046	21	485,818	13.52%	10.91%
08/97	68,131	1,687	66,444	557,473	18,344	0	50,615	21	488,493	13.60%	10.91%
09/97	66,520	1,661	64,859	558,563	18,199	0	49,157	21	491,186	13.20%	10.91%
10/97	65,702	1,658	64,044	559,334	17,940	0	47,837	21	493,736	12.97%	10.91%
11/97	63,271	1,644	61,627	560,483	17,718	0	46,570	21	496,174	12.42%	10.91%
12/97	63,902	1,606	62,296	560,387	17,347	0	46,069	21	496,950	12.54%	10.91%
01/98	64,574	1,575	62,999	560,399	17,374	0	45,699	21	497,304	12.67%	10.91%
02/98	65,507	1,537	63,970	559,048	17,025	0	45,311	21	496,692	12.88%	10.91%
03/98	62,474	1,507	60,966	558,281	16,673	0	44,831	21	496,757	12.27%	10.91%
04/98	65,005	1,476	63,529	556,290	16,401	0	44,154	21	495,714	12.82%	10.91%
05/98	63,525	1,461	62,064	556,227	16,415	0	43,547	21	496,244	12.51%	10.91%
06/98	62,884	1,472	61,412	555,652	16,415	0	42,901	21	496,315	12.37%	10.91%
07/98	62,066	1,482	60,584	554,264	16,308	0	42,198	21	495,737	12.22%	10.91%
08/98	60,632	1,481	59,151	553,176	16,242	0	41,505	21	495,409	11.94%	10.91%
09/98	62,528	1,483	61,045	551,247	16,458	0	40,867	21	493,901	12.36%	10.91%
10/98	63,865	1,523	62,342	549,667	17,106	0	40,300	21	492,240	12.67%	10.91%
11/98	65,700	1,604	64,096	548,216	18,051	0	39,700	21	490,444	13.07%	10.91%
12/98	62,812	1,723	61,089	548,650	19,323	0	39,193	21	490,113	12.46%	10.91%
01/99	61,191	1,883	59,308	550,455	20,213	0	38,792	0	491,450	12.07%	10.91%
02/99	55,642	1,929	53,713	553,535	21,503	0	38,303	0	493,729	10.88%	10.91%
03/99	67,250	2,168	65,082	556,165	22,712	0	38,173	0	495,281	13.14%	10.91%
04/99	62,566	2,288	60,279	559,020	23,526	0	38,405	0	497,088	12.13%	10.91%
05/99	60,488	2,340	58,148	562,016	23,959	0	38,654	0	499,403	11.64%	10.91%
06/99	59,107	2,341	56,766	561,442	24,227	0	38,990	0	498,225	11.39%	10.91%
07/99	55,484	2,324	53,160	566,505	24,434	0	39,428	0	502,642	10.58%	10.91%
08/99	54,883	2,297	52,586	568,955	24,537	0	39,917	0	504,501	10.42%	10.91%
09/99	53,862	2,244	51,618	571,623	24,495	0	40,371	0	506,758	10.19%	10.91%
10/99	50,749	2,175	48,574	575,263	24,484	0	40,786	0	509,992	9.52%	10.91%
11/99	48,444	2,115	46,329	578,305	24,402	0	41,184	0	512,720	9.04%	10.91%
12/99	44,670	2,049	42,621	580,780	24,179	0	41,327	0	515,273	8.27%	10.91%



900 Elm Street, Suite 1927
Manchester, NH 03101-2008
Phone (603) 641-1660
Fax (603) 641-1678

J. Michael Hickey
President & CEO - New Hampshire

April 19, 2000

Mr. Mark Naylor
Finance Director
New Hampshire Public Utilities Commission
8 Old Suncook Road
Concord, New Hampshire 03301

Dear Mr. Naylor:

Attached are two copies of the Earnings Statement reflecting the Company's operation in New Hampshire for the period ending December 1999.

Monthly Statements 2A, 21 FD 43 and the Operating Revenue Report (MR4) for the same period are also attached.

Very truly yours,


J. Michael Hickey

cc: M. Holmes

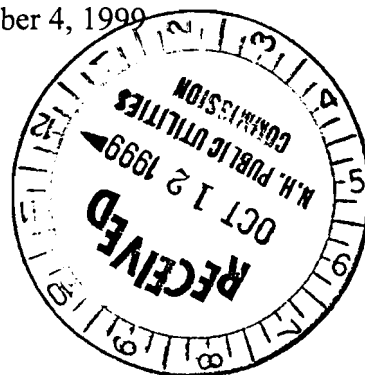
Attachment

ASPLC APR19:00 PM 4:04

Post-it® Fax Note 7671		Date <u>9/9/00</u>	# of pages <u>6</u>
To <u>David Fagundes</u>	From <u>Mary Hart</u>		
Co./Dept <u>ATT</u>	Co. <u>NH PUC</u>		
Phone #	Phone # <u>603 271-6016</u>		
Fax # <u>617 574-3274</u>	Fax #		



October 4, 1999



Mr. Mark Naylor
Finance Director
State of New Hampshire
Public Utilities Commission
8 Old Suncook Road
Concord, NH 03301

Mark,

As requested, attached please find the adjusted year ended December 1998 Earnings Statement for Bell-Atlantic-New Hampshire and associated details of recent rate reductions.

The 1998 adjusted Earnings Statement, attached as page one, includes the full effect of the \$26.12M rate reductions that were previously agreed to with the Commission. Attached as page two are the details of the rate reductions including the revenue effect that is not included in the filed 1998 statements. The resultant rate of return on a Commission reported basis is 11.59% which may be compared to the New Hampshire Commission's and Federal Communication Commission's last authorized rate of return of 11.25%.

If you have any questions or would like to discuss further, either by phone or in person, please call me at (617) 743-1186.

Regards,

Kevin J. O'Quinn

Director-Regulatory Accounting

	Effective Date	Annual Amount	[1] Amount Included in 1998	[2] Amount not Included in 1998
Local				
Local Exchange Res & Bus	05/15/98	(\$3,113)	(\$1,970)	(\$1,143)
Toll				
Call Around 603	04/15/98	(3,448)	(2,466)	(983)
EAS Phase 1	06/25/98	(1,530)	(796)	(733)
EAS Phase 2	10/28/98	(213)	(38)	(175)
EAS Phase 3	01/06/99	(795)		(795)
EAS Phase 4	03/24/99	(3,069)		(3,070)
EAS Phase 5	09/30/99	(287)		(287)
Total		(\$9,342)	(\$3,300)	(\$6,042)
REVENUE REDUCTION TOTAL		(\$12,455)	(\$5,270)	(\$7,185)

Notes:

[1] Represents the effect of the annual rate reductions included in the December 1998 Earnings Statement.

[2] Represents the effect of the annual rate reductions not included in the December 1998 Earnings Statement.

**Annual Report of New England Telephone and Telegraph Company
Year Ended December 31, 1999**

CONTENTS OF REPORT

Pages prior to this report are exact reproductions of the same pages filed with the Federal Communications Commission excepting, that certain data required by Item 4, Schedule A-6 is incorporated by reference only, in the report to the Federal Communications Commission.

Certain schedules containing data for the State of New Hampshire, only, and information required by the New Hampshire Public Utilities Commission are filed in the following order:

Schedule A-5 Cities and towns in New Hampshire in which the New England Telephone and Telegraph Company conducts its telephone business

Schedule A-6	Payments to Individuals
Schedule I-1	Income Statement Accounts
Schedule B-1	Balance Sheet Accounts
Schedule B-12B	Analysis of Telecommunications Plant-in-Service Retired
Schedule B-12C	Analysis of Entries in Property Held for Future Telecommunications Use
Schedule B-12D	Capital Leases
Schedule B-13A	Analysis of Telecommunications Plant Acquired
Schedule B-5	Analysis of Entries in Accumulated Depreciation
Schedule B-14B	Bases of Charges for Depreciation
Schedule B-15	Analysis of Entries in Accumulated Amortization
Schedule B-30B	Net deferred Operating Income Taxes
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Schedule I-36D	Extraordinary Items
Schedule I-39	Special Expenses Attributed to Formal Regulatory Cases

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CITIES AND TOWNS IN NEW HAMPSHIRE IN WHICH THE NEW ENGLAND TELEPHONE AND TELEGRAPH COMPANY
CONDUCTS ITS TELEPHONE BUSINESS

New England Telephone and Telegraph Company

Year Ended December 31, 1999

Schedule A-5

(Code) (MYY)
NETC 1299

Acworth	Dalton	Harts Location	Mount Vernon	Sargents Purchase
Albany	Danbury	Haverhill		Seabrook
Alexandria	Danville	Hebron	Nashua	Second College Grant
Allenstown	Deerfield	Hill	Nelson	Sharon
Alstead	Deering	Hinsdale	New Boston	Shelburne
Alton	Derry	Holderness	Newbury	Somersworth
Amherst	Dixville	Hollis	New Castle	South Hampton
Andover	Dorchester	Hooksett	New Durham	Springfield
Antrim	Dover	Hopkinton	Newfields	Stark
Ashland	Dublin	Hudson	Newington	Stewartstown
Atkinson	Dummer		New Hampton	Strafford
Auburn	Dunbarton	Jackson	New Ispwich	Stratham
	Durham	Jeffrey	New London	Stratford
		Jefferson	New Market	Stoddard
Bamstead			Newport	Sugar Hill
Barrington	East Kingston		Newton	Sullivan
Barlett	Easton	Keene	Northfield	Sunapee
Bath	Eaton	Kensington	North Hampton	Surry
Beans's Purchase	Effingham	Kingston	Northumberland	Sutton
Bedford	Ellsworth		Northwood	Swanzey
Belmont	Enfield	Laconia	Nottingham	
Bennington	Epping	Lancaster		Tamworth
Benton	Epsom	Landaff		Temple
Berlin	Errol	Langdon	Orange	Thompson and Meserve
Bethlehem	Exeter	Lebanon	Orford	Purchase
Boscawen		Lee	Ossipee	Thornolon
Bow	Farmington	Lempster		Tilton
*Bradford	Fitzwilliam	Lincoln	Pelham	Troy
Brentwood	Francestown	Lisbon	Pembroke	Tuftsboro
Bridgewater	Franconia	Litchfield	Peterborough	
Bristol	Franklin	Littleton	Piermouth	
Brookfield	Freedom	Livemore	Pinkhams Grant	Unity
Brookline	Freemont	Londonberry	Pittsburg	
		Loudon	Pittsfield	Wakefield
*Cambridge	Gilford	Lyman	Plainfield	Walpole
Campton	Gilmanton	Lyme	Plaistow	Warner
Canaan	Gilsum	Lyndeborough	Plymouth	Warren
Candia	Goffstown		Portsmouth	Washington
Canterbury	Gorham	Madbury		Waterville Valley
Carroll	Goshen	Madison	Randolph	Weare
Center Harbor	Grafton	Manchester	Raymond	Wentworth
Charlestown	Grantham	Marlborough	Richmond	Wentworths Location
Chatham	Greenfield	Marlow	Rindge	Westmoreland
Chester	Greenland	Martins Location	Rochester	Whitefield
Chesterfield	Greens Grant	Mason	Rollinsford	Wilmot
Chichester	Greenville	Meredith	Roxbury	Wilton
Claremont	Groton	Merrimack	Rumney	Winchester
Clarksville		Middleton	Rye	Windham
Colebrook	Hampstead	Milan		Wolfeboro
Columbia	Hampton	Milford	Salem	Woodstock
Concord	Hampton Falls	Milton	Salisbury	
Conway	Hancock	Millsfield	Sanbornton	
Conrith	Hanover	Monroe	Sandown	
Croyden	Hartsville	Moultonborough	Sandwich	

* Cities and towns in which the respondent has toll circuits but in which it has no local service.

**Annual Report of New England Telephone (State of New Hampshire) year ended
December 31, 1999.**

A-6 Payments to individuals

See attached

NOTE: PEC R represents charges booked directly to New Hampshire.

PEC 1 represents charges booked to the Company some of which are allocated back to New Hampshire at a rate of approximately 11.467%.

Companies listed have received \$10,000 or more from New England Telephone Company (all five states).

YEAR 1999

JOURNAL AREA	SUPPLIER	AMOUNT PAID
R	ABSTRACT & TITLE SERVICE	\$109,405.78
R	ACCLIVUS CORP	\$16,281.67
R	ADC TELECOMMUNICATIONS	\$2,147,267.97
R	ADECCO	\$157,225.27
R	ADECCO EMPLOYMENT	\$108,296.94
R	ALCATEL USA MARKETING	\$294,966.29
R	ALCATEL USA MARKETING INC	\$2,421,367.49
R	ALCOA FUJIKURA LTD	\$35,278.75
R	ALFRED F CONTARINO	\$66,317.04
R	ALFRED F CONTARINO C/O	\$107,853.96
R	ALL STATE ABATEMENT PROF	\$33,200.00
R	ALLENSTOWN POLICE DEPT	\$24,260.00
R	ALTEC INDUSTRIES INC	\$33,621.92
R	AMERICAN ELECTRICAL TESTI	\$149,060.16
R	AMERICAN EXPRESS	\$14,399.61
R	AMERICAN INSUL WIRE CORP	\$158,436.48
R	AMERICON INTERNATIONAL	\$20,831.44
R	AMP INC	\$26,798.80
R	ANIXTER	\$25,692.27
R	APEX TELECOMMUNICATIONS	\$148,220.83
R	APPLIED DIGITAL ACCESS	\$17,911.75
R	APPLIED INNOVATION INC	\$401,054.00
R	AQUA ANALYSIS INC	\$13,035.00
R	ARI	\$3,865,250.43
R	ASCEND COMMUNICATIONS INC	\$523,435.00
R	ASPLUNDH TREE EXPERT CO	\$113,580.11
R	ATLANTIC MANCHESTER	\$253,314.00
R	ATLANTIC TELCOM SVCS INC	\$47,054.50
R	AVIS	\$14,601.00
R	B & D PAINTINGS	\$49,430.00
R	BANK OF BOSTON	\$8,550,130.39
R	BARBARA E DAVIS	\$72,153.32
R	BARCLAY WATER MANAGEMENT	\$23,996.63
R	BARTLETT TREE EXPERTS	\$20,741.86
R	BEACON ELECTRIC INC	\$78,346.52
R	BELL ATLANTIC MOBILE	\$202,006.76
R	BELLCORE	\$486,510.17
R	BENTHIEN ASSOCIATES INC	\$10,432.24
R	BETH ISRAEL ORTHOPEDIC	\$29,973.55

R	BILL GEALY ELECTRIC	\$47,860.45
R	BLC CORPORATION	\$690,892.88
R	BMC GENERAL CONTRACTORS	\$85,442.89
R	BRETTON WOODS TELEPHONE C	\$42,862.25
R	BRIDGESTONE/FIRESTONE INC	\$12,720.25
R	BROOKLINE POLICE DEPT	\$37,252.00
R	BRULOTTE INC	\$17,004.40
R	BT & E UTILITY PRODUCTS	\$22,205.32
R	BUNKER & SAVAGE	\$112,021.55
R	BUSINESS & INDUSTRY	\$18,305.00
R	BUTLER FLEET SERVICES INC	\$1,911,789.57
R	C & I INVESTMENT ASSOC	\$426,507.15
R	C D MERRITT WELDING CO IN	\$65,760.00
R	CAPONE PLUMBING HEATING	\$65,156.29
R	CAPPELLO TRUCKING INC	\$20,908.15
R	CASELLA WASTE MGMT INC	\$15,070.72
R	CATAMOUNT ENVIRONMENTAL	\$33,313.00
R	CENDANT MOBILITY	\$10,949.31
R	CENTRAL MAINE POWER CO	\$63,398.93
R	CENTRAL STEEL FABRICATORS	\$335,468.58
R	CHAMBERLAIN CONSTRUCTION	\$574,568.99
R	CHAMPLAIN VALLEY TELEPHON	\$118,423.43
R	CHASE USA PURCHASING CARD	\$171,970.48
R	CHICHESTER TELE COMPANY	\$281,676.13
R	CID ASSOCIATES INC	\$65,500.26
R	CITIZENS BANK NH	\$314,043.32
R	CITY OF BERLIN	\$14,252.00
R	CITY OF CLAREMONT	\$29,445.17
R	CITY OF CONCORD	\$182,059.42
R	CITY OF DOVER	\$90,082.56
R	CITY OF FRANKLIN	\$14,147.85
R	CITY OF KEENE	\$91,435.22
R	CITY OF LACONIA	\$47,337.00
R	CITY OF LEBANON	\$46,003.69
R	CITY OF MANCHESTER	\$674,261.29
R	CITY OF MANCHESTER/POLICE	\$72,043.03
R	CITY OF NASHUA	\$283,455.58
R	CITY OF PORTSMOUTH	\$65,460.85
R	CITY OF ROCHESTER	\$13,347.64
R	CITY OF SOMERSWORTH	\$92,321.24
R	COMFORCE	\$223,889.53
R	COMMUNICATION TEST DESIGN	\$427,087.10
R	COMMUNICATIONS MFG CO	\$73,659.51
R	COMMUNICATIONS TEST DESGN	\$32,073.94

R	COMMUNITY SERVICE TEL	\$17,385.50
R	COMPLUS	\$83,339.73
R	COMPUTER MAINTENANCE	\$20,350.70
R	CONCORD ELECTRIC	\$187,572.15
R	CONCORD HOSPITAL	\$10,405.45
R	CONDON ELECTRIC INC	\$59,025.39
R	CONNECTICUT VALLEY ELECTR	\$57,610.82
R	CONSOLIDATED UTILITY	\$43,168.74
R	CONSULTANTS & DESIGNERS	\$28,866.24
R	CONTINENTAL RESOURCES INC	\$21,640.00
R	CONWAY POLICE DEPARTMENT	\$10,134.50
R	COREY CRANE & EQUIPMENT	\$13,270.00
R	COVINO ENVIRONMENTAL	\$26,094.73
R	CSI SYSTEMS INC	\$12,889.37
R	CUMMINS NORTHEAST INC	\$142,393.86
R	CUSHING & SONS	\$38,836.58
R	D B U CONSTRUCTION INC	\$381,970.31
R	DANIEL WEBSTER COLLEGE	\$13,496.96
R	DANKA OFFICE IMAGING CO	\$11,726.26
R	DATA CABLE NETWORKS INC	\$10,331.80
R	DATA GENERAL CORP	\$39,467.35
R	DATA POWER DESIGN INC	\$35,212.81
R	DATUM INC	\$56,820.50
R	DAVID T PARENT ELECT SVC	\$24,952.83
R	DENNIS MIRES PA	\$194,497.03
R	DIAMOND J CORP	\$15,612.00
R	DIELECTRIC COMMUNICATIONS	\$57,103.47
R	DIG SAFE SYSTEM INC	\$34,518.31
R	DMC SURVEYORS	\$12,958.95
R	DOBLES CHEVROLET INC	\$26,475.03
R	DON HENRY JR & SONS	\$94,167.06
R	DUNBARTON TELEPHONE CO	\$286,269.07
R	ED SWETT INC	\$64,940.00
R	ELLIOT HOSPITAL	\$23,336.00
R	EMBASSY SUITES HOTEL	\$12,324.89
R	EMPIRE STATE COLLEGE	\$14,000.00
R	ENERGY NORTH NAT GAS INC	\$61,125.38
R	ENERGY NORTH NATURAL GAS	\$16,706.02
R	ENPRO SERVICES INC	\$14,588.41
R	ENVIRONMENTAL PROTECTION	\$11,020.00
R	EQUIPMENT PROTECTION SVC	\$82,455.00
R	ETNA ROAD REALTY TRUST	\$137,714.00
R	EXCEL MECHANICAL SERVICES	\$37,207.91
R	EXECUTIVE DIRECTOR BUREAU	\$3,533,781.70

R	EXETER HAMPTON ELEC CO	\$280,901.13
R	EXETER HOSPITAL	\$13,429.24
R	EXETER POLICE DEPARTMENT	\$21,167.25
R	FICO INC	\$12,709.90
R	FIRST NEW HAMPSHIRE INVES	\$215,257.15
R	FLATLEY CO	\$19,500.00
R	FLEET ELECTRICAL SVC INC	\$10,465.40
R	FOR-TEK	\$20,455.95
R	FORUM STAFFING	\$125,102.00
R	FORUM TEMPORARY SERVICES	\$111,025.92
R	FREDERICK A ROBERTSON	\$49,222.51
R	FUJITSU NETWORK	\$3,277,866.82
R	GCR TRUCK TIRE CENTER INC	\$24,565.83
R	GENSLER	\$28,915.67
R	GILBANE BUILDING CO	\$2,227,500.70
R	GILBERT & DOROTHY SOUCY	\$10,600.00
R	GLOBAL NAPS INC	\$391,292.33
R	GOODYEAR TIRE & RUBBER CO	\$14,085.29
R	GRANBY TELEPHONE CO	\$86,080.06
R	GRANITE STATE ELECTRIC CO	\$262,150.51
R	GRANITE STATE TELE INC	\$1,191,884.37
R	GRAYBAR ELECTRIC CO INC	\$100,944.25
R	GREATER MANCHESTER	\$16,378.00
R	GULF OF BOSTON	\$226,758.52
R	H FRED OSGOOD INC	\$12,401.26
R	HARON CORPORATION	\$1,722,805.34
R	HARRIS CORP	\$39,268.76
R	HARRISON CONFERENCE SVCS	\$336,439.46
R	HARRON COMMUNICATIONS	\$15,890.85
R	HARTLAND/ST ALBANS	\$40,927.46
R	HARVARD MANAGEMENT CO	\$593,215.74
R	HARVARD MANAGEMENT CO INC	\$1,184,545.08
R	HATFIELD MORAN & BARRY PC	\$12,184.89
R	HAWKINS SAFETY EQUIPMENT	\$12,776.48
R	HEKIMIAN LABORATORIES INC	\$447,864.13
R	HENDRY TELEPHONE PRODUCTS	\$328,235.74
R	HERB'S LOCKSMITH SERVICE	\$16,308.60
R	HEWLETT PACKARD COMPANY	\$31,466.75
R	HIGH ENERGY OF NEW	\$10,896.04
R	HIGHLANDS INDUSTRIAL	\$24,421.32
R	HOBBS GROUP	\$62,794.55
R	HOLLIS TELEPHONE CO	\$26,837.72
R	HOLT AVE REALTY ASSOC	\$237,184.20
R	HOLT AVENUE RESEARCH &	\$18,144.00

R	HOME HEALTH & HOSPICE	\$12,491.25
R	HORNE COMMERCIAL	\$61,940.00
R	HORNE CONSTRUCTION	\$126,340.36
R	HORNE CONSTRUCTION CO INC	\$71,181.24
R	INDUSTRIAL AIR CONDITION	\$237,021.35
R	INTELL ELM STREET LLC	\$1,818,012.16
R	ISLAND TELEPHONE CO	\$72,738.46
R	JAMES A KILEY COMPANY	\$40,001.20
R	JAMES VERRA & ASSOC INC	\$20,349.50
R	JCR CONSTRUCTION CO INC	\$394,216.96
R	JIM TIDWELL FORD, INC	\$24,612.00
R	KEARSARGE TELEPHONE CO	\$112,871.10
R	KEEWAYDIN REALTY TRUST	\$10,462.00
R	KINGSTON POLICE DEPT	\$10,553.76
R	KONICA BUSINESS	\$25,641.88
R	KONICA BUSINESS MACHINES	\$11,425.15
R	KRONE INC	\$109,283.42
R	LACASSE PAVING & CONST CO	\$398,011.39
R	LADISHEFF GENERAL	\$14,570.50
R	LAHEY HITCHCOCK CLINIC	\$10,392.88
R	LE BAGLEY CO INC	\$444,169.64
R	LEXUS TEMPORARIES INC	\$562,310.19
R	LIAKOS & SONS CONSTR	\$58,802.04
R	LISN INC	\$155,366.00
R	LITTLETON WATER & LIGHT	\$51,383.47
R	LUCAS TREE EXPERT CO	\$456,972.61
R	LUCENT TECHNOLOGIES INC	\$382,823.67
R	LUCENT TECHNOLOGIES	\$37,125,470.55
R	LUCENT TECHNOLOGIES INC	\$19,988.82
R	LYNN LADDER & SCAFFOLDING	\$10,037.36
R	MANCHESTER POLICE DEPT	\$116,036.51
R	MARELD COMPANY INC	\$166,420.66
R	MARSH ISLAND CORPORATION	\$14,000.00
R	MARTIN E REMILLARD	\$27,690.54
R	MATERIAL INSTALLATIONS	\$10,721.50
R	MCINTOSH COLLEGE	\$14,860.00
R	MERIDEN TELEPHONE COMPANY	\$66,894.10
R	MERRIAM GRAVES CORP	\$12,440.45
R	MERRIMACK COUNTY TELE CO	\$403,705.91
R	MID-MAINE TELECOM INC	\$135,272.87
R	ML HOLDINGS C/O MULKIN CO	\$38,833.30
R	MMSTV ASSOCIATE	\$249,135.31
R	MOBILE TOOL INTERNATIONAL	\$43,912.97
R	MOBILECOMM	\$64,205.65

R	MOHAWK LTD	\$106,252.28
R	MOORES MARINE	\$18,716.75
R	MORNEAU MOVERS INC	\$20,043.71
R	MOTOROLA INC	\$12,105.84
R	MOUNTAIN LTD	\$1,737,366.42
R	NASHUA POLICE DEPARTMENT	\$96,512.44
R	NATION WIDE LADDER & EQUI	\$28,502.75
R	NATIONAL SERVICE CLNG	\$12,500.00
R	NEC AMERICA INC	\$1,044,668.26
R	NECA TRS	\$77,442.00
R	NEW ENGLAND EQUIPT FINANC	\$1,958,995.67
R	NEW ENGLAND TRAFFIC	\$294,110.63
R	NEW HAMPSHIRE COLLEGE	\$38,758.87
R	NEW HAMPSHIRE ELEC COOP	\$828,161.29
R	NEWBRIDGE NETWORK INC	\$802,660.33
R	NEWTON INSTRUMENT CO INC	\$46,545.17
R	NEXTEL COMMUNICATIONS	\$15,584.39
R	NICKELS PROFESSIONAL	\$29,410.82
R	NORMS TRANSMISSION SVC	\$16,261.95
R	NORTEL	\$10,930.10
R	NORTHEAST RADIATOR SALES	\$11,310.09
R	NORTHEAST REHABILITATION	\$171,436.95
R	NORTHEAST UTILITIES	\$514,170.70
R	NORTHERN DESIGN PRECAST	\$256,993.29
R	NORTHERN TELECOM	\$1,676,834.96
R	NORTHERN TELECOM INC	\$99,397.67
R	NORTHERN UTILITIES INC	\$40,327.08
R	NORTHLAND TEL OF MAINE	\$349,761.29
R	NORTHSHORE NURSERY	\$21,440.09
R	NORTON ASSET MANAGEMENT	\$165,855.53
R	NW ALBEE ENTERPRISES	\$99,720.00
R	O'LEARY/VINCUNAS	\$94,004.70
R	OFFICE DIRECTIONS	\$11,843.75
R	ON TARGET	\$375,600.95
R	OXFORD WEST TELEPHONE CO	\$21,701.83
R	PAIRGAIN TECHNOLOGIES INC	\$20,562.00
R	PAIRGAIN TECHNOLOGIES INC	\$859,863.36
R	PATCH & FITZGERALD ATTY	\$18,001.00
R	PATRIOT INVESTMENT CO	\$13,851.56
R	PENNONI ASSOCIATES INC	\$283,469.08
R	PENNONI ASSOCIATES, INC.	\$71,278.28
R	PERIPHERAL PARTS SUPPORT	\$10,113.00
R	PERSONNEL HYGIENE	\$28,828.80
R	PETERBOROUGH POLICE DEPT	\$12,645.00

R	PITNEY BOWES	\$32,550.68
R	PLAISTOW POLICE DEPT	\$12,751.50
R	POIRIER & SPRINGER INC	\$14,107.25
R	PORTSMOUTH POLICE DEPT	\$57,433.08
R	POWERHOUSE TRAINING	\$114,168.81
R	POWERSAFE STANBY	\$186,665.13
R	PRESENTATION MEDIA INC	\$13,296.66
R	PRESTON TRUCKING CO INC	\$10,780.32
R	PUBLIC SERVICE COMPANY OF	\$4,259,631.63
R	R S AUDLEY INC	\$86,732.00
R	RAYCHEM CORP	\$111,160.20
R	REED & REED INC	\$15,064.00
R	RELTEC CORPORATION	\$44,115.02
R	RESPOND FIRST AID SYSTEMS	\$23,509.04
R	RHEAUME ELECTRIC	\$49,279.66
R	RICHMOND TELEPHONE CO	\$21,707.72
R	RIDE AWAY HANDICAP	\$33,224.00
R	ROBBINS AUTO PARTS INC	\$73,543.97
R	ROCHESTER POLICE DEPT	\$10,994.68
R	ROCKINGHAM COUNTY	\$13,224.32
R	ROCKINGHAM ECONOMIC	\$10,000.00
R	ROYAL PLAZA CORPORATION	\$13,946.65
R	S & H MURPHY INC	\$43,539.34
R	SANEL AUTO PARTS CO	\$28,123.90
R	SCIRE PLUMBING & HEATING	\$10,322.00
R	SIECOR CORP	\$13,949.00
R	SIECOR OPERATIONS LLC	\$584,383.29
R	SIGMA CONSULTANTS INC	\$32,766.49
R	SMALLEY CONTRACTORS	\$17,651.94
R	SOMERSET TELEPHONE CO	\$119,900.54
R	SOUCY ELECTRIC INC	\$135,424.94
R	SOUTHWORTH MILTON INC	\$26,105.35
R	SPARTON TECHNOLOGY INC	\$23,006.58
R	SPECIALTY PROD & INSULAT	\$29,942.60
R	SPRINT	\$11,778.53
R	SPRINT PCS	\$20,052.51
R	STANDARD ELECTRIC CO	\$28,262.09
R	STANDISH TELEPHONE CO	\$15,765.22
R	STAR CELLULAR	\$11,518.24
R	STARCHER'S EXPERT TREE SV	\$36,210.50
R	STATE OF NEW HAMPSHIRE	\$14,579,309.03
R	STEVEN J SMITH & ASSOC	\$11,060.50
R	TAD	\$641,519.81
R	TAD TELECOM INC	\$25,809.52

R	TECH ROOFING SERVICE INC	\$13,800.91
R	TELAMON ATLANTIC CORP	\$10,449.56
R	TELCO SYSTEMS INC	\$604,443.73
R	TELCOR COMMUNICATIONS INC	\$56,287.08
R	TELECOM SOLUTIONS	\$81,021.79
R	TELEPHONE SERVICES INC OF	\$395,877.18
R	TELEPHONE SEVICE INC	\$41,811.45
R	TELERESOURCE	\$133,442.68
R	TELESECTOR RESOURCES GRP	\$1,374,756.29
R	THYSSEN ELEVATOR	\$14,322.81
R	TOWN OF ATKINSON	\$12,267.50
R	TOWN OF BEDFORD	\$35,700.46
R	TOWN OF BELMONT	\$44,766.51
R	TOWN OF CONWAY	\$14,441.00
R	TOWN OF DERRY	\$35,205.66
R	TOWN OF DURHAM	\$33,511.47
R	TOWN OF EXETER	\$19,716.95
R	TOWN OF FREMONT	\$10,234.50
R	TOWN OF GOFFSTOWN	\$19,668.66
R	TOWN OF HAMPSTEAD	\$11,653.69
R	TOWN OF HAMPTON	\$29,785.01
R	TOWN OF HANOVER	\$31,176.63
R	TOWN OF HUDSON	\$34,573.38
R	TOWN OF LITTLETON	\$25,031.44
R	TOWN OF MERRIMACK	\$105,858.97
R	TOWN OF MILFORD	\$93,663.64
R	TOWN OF NEWMARKET	\$14,453.17
R	TOWN OF NEWTON	\$24,365.62
R	TOWN OF NORTHWOOD	\$14,192.65
R	TOWN OF PELHAM	\$26,992.00
R	TOWN OF PEMBROKE	\$12,119.36
R	TOWN OF PETERBOROUGH	\$15,021.90
R	TOWN OF RAYMOND	\$10,414.00
R	TOWN OF SALEM	\$117,472.84
R	TOWN OF SEABROOK	\$16,894.60
R	TOWN OF STRATHAM	\$16,489.48
R	TOWN OF WINDHAM	\$10,915.79
R	TOWN OF WOLFEBORO	\$39,556.60
R	TROMPETER ELECTRONICS INC	\$37,741.32
R	TYCO INTERNATIONAL (US)	\$15,000.00
R	UNION OIL COMPANY	\$15,517.34
R	UNION TELEPHONE COMPANY	\$277,219.89
R	UNISYS CORPORATION	\$21,307.40
R	UNITED STATES CELLULAR	\$14,543.96

R	UNITEL	\$12,288.39
R	UNIVERSAL SERVICE	\$3,633,242.32
R	UNIVERSAL SIGN CORP	\$66,350.92
R	UNIVERSAL UNLIMITED INC	\$47,924.56
R	UNIVERSITY OF NEW HAMPSHI	\$32,785.25
R	US SAFETY	\$10,183.12
R	UTILITY CONSULTANTS INC	\$34,062.00
R	UTILITY SERVICES OF	\$10,245.66
R	VERMONT TELEPHONE	\$139,041.31
R	VINCENT CONSTRUCTION	\$78,402.60
R	VOLT	\$56,951.71
R	W. W. GRAINGER	\$71,432.13
R	WALKER & ASSOCIATES INC	\$26,383.24
R	WALLACE PROPANE CO	\$10,252.36
R	WARREN TELEPHONE CO	\$18,806.53
R	WASTE MANAGEMENT DISPOSAL	\$36,537.15
R	WASTE MANAGEMENT INC	\$101,515.57
R	WASTE MANAGEMENT OF NH	\$18,627.69
R	WEISS TOOL DISTRUBUTORS	\$12,888.25
R	WESCO DISTRIBUTION INC	\$49,232.07
R	WEST PENOBSCOT TEL	\$41,015.66
R	WILTON TELEPHONE COMPANY	\$69,797.70
R	WIN-PAY	\$15,339.00
R	WINMILL MECHANICAL	\$64,346.42
R	WORKFLOW PARTNERS INC	\$20,183.50
R	WORLD COM	\$400,850.77
R	WSI CORPORATION	\$17,922.00
R	XEROX CORPORATION	\$20,953.02
R	YELLOW FREIGHT SYSTEM INC	\$26,928.35
R	YUASA EXIDE INC	\$127,748.58
R	ZEE INDUSTRIES INC	\$313,599.87
R	3COM CORP	\$23,738.15
	1 A PLUS WAREHOUSE	\$15,882.10
	1 ADECCO	\$148,073.85
	1 ADVERTISING CONCEPTS INC	\$36,056.35
	1 AIRBORNE EXPRESS	\$202,301.67
	1 ALCATEL USA MARKETING	\$55,125.00
	1 ALL-WAY SERVICE CO	\$25,949.36
	1 ALLEN DANIEL ASSOC INC	\$34,118.93
	1 ALLIED BOND & COLLECTION	\$486,677.98
	1 ALLIED SECURITY	\$46,609.20
	1 ALPER & MCCULLOCH TRUST	\$11,500.00
	1 ALTERNATIVE RESOURCES	\$825,084.85
	1 AMERICAN EXPRESS	\$26,670.22

1 AMERICAN NETWORK EXCHANGE	\$375,616.60
1 AMERICAN RESEARCH GRP INC	\$13,250.00
1 AMERICAN TELNET	\$2,495,301.08
1 AMERIVISION/AMERITEL COMM	\$2,763,568.21
1 AMS FULFILLMENT SVCS	\$13,301.25
1 AMS IMAGING	\$11,709.68
1 ANACOMP	\$102,012.29
1 ANNA MARIA COLLEGE	\$10,956.00
1 AON CONSULTING	\$25,597.71
1 ARTERY BUSINESS COMMITTEE	\$45,000.00
1 ASSET RECOVERY MANAGEMENT	\$55,794.51
1 AT&T	\$402,909.39
1 AT&T ATLANTA ASSET SVCS	\$13,078.36
1 AT&T COMMUNICATION	\$744,255,201.91
1 AT&T NSD	\$131,416.80
1 AT&T OPUS	\$38,628.83
1 AUSTER - ARISOHN AS ATTYS	\$50,283.35
1 B & B COMPUTER SYSTEMS	\$172,288.75
1 BANK OF BOSTON	\$187,424,433.65
1 BANKBOSTON	\$114,011.02
1 BAY NETWORKS	\$98,695.51
1 BEECHWOOD DATA SYS (BDSI)	\$78,276.00
1 BELL & HOWELL	\$578,764.71
1 BELL ATLANTIC CORP	\$36,228.59
1 BELL ATLANTIC MOBILE	\$164,413.97
1 BELL ATLANTIC NYNEX	\$45,007.02
1 BELLCORE	\$166,132.65
1 BELLCORE-NRC DATA	\$12,640.04
1 BENJAMIN FRANKLIN SMITH	\$11,876.32
1 BENTLEY COLLEGE	\$12,927.00
1 BERKLEE COLLEGE OF MUSIC	\$10,405.00
1 BLC CORPORATION	\$324,029.65
1 BOISE CASCADE OFFICE	\$222,321.75
1 BONNIE ITTERLY NETTO &	\$25,000.00
1 BOSTON COLLEGE	\$51,618.00
1 BOSTON INSTALL	\$29,718.44
1 BOSTON INTRANET SOFTWARE	\$18,058.00
1 BOSTON MUNICIPAL RESEARCH	\$21,540.00
1 BOSTON PRIVATE IND COUN	\$10,842.50
1 BOSTON RED SOX	\$29,265.00
1 BOSTON UNIVERSITY	\$107,742.00
1 BROUSSEAU FLORIST INC	\$28,581.00
1 BRYANT COLLEGE	\$16,176.00
1 BUSINESS DISCOUNT PLAN	\$16,534,843.88

1 BUTLER FLEET SERVICES INC	\$105,035.23
1 CENDANT MOBILITY	\$164,662.27
1 CENTER FOR ADVANCED	\$10,000.00
1 CENTRAL MASS HEALTH CARE	\$1,043,661.52
1 CHAMBER OF COMMERCE	\$10,883.00
1 CHAMBER OF COMMERCE MA	\$15,617.00
1 CHAMPLAIN COLLEGE	\$54,825.00
1 CHASE MANH-REGIS BND WIRE	\$7,968,750.00
1 CHASE MANHATTAN BANK	\$14,750,000.00
1 CHASE MANHATTAN BANK N A	\$171,282.56
1 CHASE USA PURCHASING CARD	\$780,232.55
1 CHRISTOPHER COON	\$10,000.00
1 CIDCO INCORPORATED	\$781,374.92
1 CIDCO INCORPORATED(WIRE)	\$109,394.15
1 CITIBANK N A	\$6,129,904.00
1 CITY OF BOSTON	\$33,230.40
1 CLARK UNIVERSITY	\$34,480.00
1 COLLECTION COMPANY OF AM	\$714,538.99
1 COMFORCE	\$15,827.01
1 COMMONWEALTH OF MASS	\$1,518,808.16
1 COMMUNICATIONS WORKERS OF	\$755,372.58
1 COMMUNITY HEALTH PLAN	\$1,404,303.32
1 COMPUTER GENERATED	\$18,343.30
1 COMPUTER MAINTENANCE	\$39,733.43
1 COMPUTER SERVICE OF	\$189,734.75
1 COMPUTER SYSTEMS REPAIR	\$232,559.55
1 CONCORD LITHO COMPANY INC	\$22,012.35
1 COOPERS & LYBRAND LLP	\$34,000.00
1 COPE INC	\$84,452.08
1 CRM COMMUNICATIONS INC	\$29,653.46
1 CURRY COLLEGE	\$51,250.00
1 DAKCS SOFTWARE SYSTEMS	\$137,190.16
1 DANIEL WALSH AND	\$70,000.00
1 DANIELS PRINTING CO	\$15,795.75
1 DANKA OFFICE IMAGING CO	\$23,425.84
1 DATA GENERAL CORP	\$35,222.08
1 DAVID B SHEPATIN	\$12,000.00
1 DAVID BURDETT	\$500,000.00
1 DAVID C D ROGERS	\$25,712.71
1 DAVOX CORPORATION	\$208,668.05
1 DECKER COMMUNICATIONS	\$16,189.60
1 DELMAR ELECT CONSTRUCTION	\$12,554.26
1 DENISE L WOOD & MICHAEL	\$10,000.00
1 DEXTER SYSTEMS	\$21,080.00

1 DICKINSON	\$43,891.02
1 DIGITAL EQUIPMENT CORP	\$26,108.86
1 DMR CONSULTING GROUP INC	\$61,041.52
1 DOLORES LEZOTT & MICHAEL	\$10,000.00
1 DONAU IMMOBILIEN GRUPPE	\$174,202.72
1 DRAIN DOCTOR INC	\$20,000.00
1 DSC COMMUNICATIONS CORP	\$21,252.00
1 DYNAMIC COMMUNICATIONS	\$12,000.00
1 EASTERN BUILDING SERVICES	\$10,471.27
1 EASTERN CONTAINER CO	\$25,221.00
1 EASTERN NAZARENE COLLEGE	\$218,160.00
1 EDWARD M GILLERAN &	\$750,000.00
1 EKCC	\$24,850.75
1 EKLEC CO	\$362,800.00
1 EMERSON COLLEGE	\$12,849.00
1 EMMANUEL COLLEGE	\$150,256.00
1 EMPIRE STATE COLLEGE	\$20,300.00
1 EMS	\$37,450.00
1 ENHANCED SERVICES BILLING	\$2,098,316.33
1 EXCEL TELECOMMUNICATIONS	\$24,185,310.67
1 FALLON COMMUNITY HEALTH	\$944,705.40
1 FEDERAL TRANSTEL	\$2,566,176.28
1 FHP HEALTH CARE	\$24,337.28
1 FIELD COMPANIES INC	\$11,512.12
1 FINANCAL SECTY IBEW 2222	\$1,651,853.32
1 FINANCIAL COLLECTION AGCY	\$409,146.37
1 FINANCIAL COMPUTER SYSTEM	\$14,784.25
1 FINANCIAL SECRETARY IBEW	\$718,833.80
1 FINANCIAL SECTY IBEW 2320	\$579,331.01
1 FINANCIAL SECTY IBEW 2321	\$711,038.11
1 FINANCIAL SECTY IBEW 2324	\$501,072.97
1 FINANCIAL SECTY IBEW 2325	\$609,786.01
1 FINANCIAL SECTY IBEW 2326	\$292,578.54
1 FINANCIAL SECTY IBEW 2327	\$517,196.39
1 FIRST NATIONAL BANK	\$110,162.58
1 FIRST SECURITY SERVICES	\$123,000.89
1 FLEET BANK	\$2,861,967.74
1 FORUM PERSONNEL INC	\$126,163.91
1 FORUM STAFFING	\$1,211,531.44
1 FRANKLIN PIERCE COLLEGE	\$10,311.00
1 FRONTIER BUDGET CALL	\$1,115,963.95
1 FRONTIER OPERATOR SVCS	\$191,391.00
1 GLOBAL KNOWLEDGE NETWORK	\$27,530.00
1 GLORIA BECKER & NATHANIEL	\$16,541.30

1 GODWIN LANE & HIS ATTY	\$18,000.00
1 GREATER BOSTON CHAMBER OF	\$59,854.75
1 GREATER SPRINGFIELD	\$13,000.00
1 GREATER SYRACUSE MOVING	\$14,630.80
1 HAMPDEN COUNTY	\$225,024.65
1 HANOVER INSURANCE CO	\$15,000.00
1 HARRISON CONFERENCE SVCS	\$865,803.64
1 HARVARD	\$13,630.00
1 HARVARD COMMUNITY	\$4,847,099.36
1 HARVARD PILGRIM HEALTH	\$871,167.40
1 HAWTHORN SYSTEMS INC	\$69,253.16
1 HB COMMUNICATIONS INC	\$14,067.50
1 HEALTH INSURANCE PLAN OF	\$54,626.92
1 HEALTHSOURCE	\$2,713,308.60
1 HEALTHSOURCE MAINE	\$2,275,362.36
1 HEWLETT PACKARD COMPANY	\$15,876.93
1 HMO BLUE	\$10,707,036.04
1 HMO MAINE	\$1,082,587.16
1 HOLD BILLING SERVICES-882	\$5,082,428.66
1 HUBBARD & FERRIS	\$14,598.21
1 IBEW-COPE	\$16,028.70
1 IBIX CORPORATION	\$34,986.06
1 IBM	\$139,855.62
1 IBM CORPORATION	\$444,933.15
1 IBM CORPORATION-SD9	\$13,977.82
1 ILD TELESERVICES INC	\$8,113,489.79
1 IMI SYSTEMS INC	\$49,047.67
1 IMPACT PLUS	\$20,402.54
1 INDECK-YERKES LIMITED	\$10,000.00
1 INFINITY FEDERAL CREDIT	\$25,118.75
1 INFORMATION STRUCTURES	\$57,555.00
1 INROADS CENTRAL	\$12,000.00
1 INSTRUCTIONAL DESIGN ASSO	\$23,591.86
1 INTEGRATED DATA SVCS INC	\$155,693.65
1 INTEGRETTEL INC CLIENT T	\$5,882,618.69
1 INTELIDATA TECHNOLOGIES	\$26,291.97
1 INTELLINET INC	\$77,718.50
1 INTERNATIONAL BROTHERHOOD	\$762,234.83
1 INTERNATIONAL TELEMEDIA	\$290,775.31
1 INTERSTATE OFFICE	\$19,104.00
1 J HOWARD & ASSOCIATES INC	\$22,758.70
1 JAIME SUAREZ AND MANELIS	\$32,000.00
1 JAMES E BYRNE AS ATTY FOR	\$300,000.00
1 JOBS FOR MASSACHUSETTS	\$12,500.00

1 JONATHAN KEEFE & NICHOLAS	\$33,000.00
1 JOSEPH & DOROTHY MAKOWSKI	\$50,000.00
1 JWT SPECIALIZED COMM	\$10,388.88
1 KAISER FOUNDATION HEALTH	\$302,288.32
1 KEEP THE ELECTRIC RATE	\$10,000.00
1 KEVIN TAVARES & MICHAEL	\$19,900.00
1 KONICA BUSINESS	\$184,293.60
1 KONICA BUSINESS MACHINE	\$29,773.53
1 KONICA BUSINESS MACHINES	\$17,396.25
1 LANGBAUM ASSOCIATES INC	\$141,249.80
1 LASON INC	\$19,961.92
1 LAW OFFICES OF GABRIEL	\$85,700.95
1 LD SERVICES INC	\$1,829,671.28
1 LEARNING INTERNATIONAL	\$10,576.43
1 LESLEY COLLEGE	\$50,092.50
1 LEXUS TEMPORARIES INC	\$1,209,323.14
1 LUCENT TECHNOLOGIES INC	\$7,496,352.33
1 LUCENT TECHNOLOGIES	\$19,993,951.55
1 MAIL TECHNOLOGY/FIELD CO.	\$960,253.49
1 MARIA ARNONE	\$15,259.14
1 MARINE MIDLAND BANK NA	\$11,176.20
1 MARK D SIMS & EDWARD J	\$32,500.00
1 MARYAUSTIN DOWD	\$25,000.00
1 MASSACHUSETTS BAY	\$270,060.00
1 MASSACHUSETTS BUSINESS	\$15,799.31
1 MASSACHUSETTS SCHOOL OF	\$27,360.00
1 MASSACHUSETTS TAXPAYERS	\$34,000.00
1 MASSACHUSETTS TELECOMM	\$10,000.00
1 MASSACHUSETTS TURNPIKE	\$20,684.43
1 MATRIX TELECOM INC	\$1,721,505.16
1 MATTHEW RYAN AND E.	\$40,000.00
1 MATTHEW THORNTON HLTH PL	\$2,650,105.20
1 MBTA	\$425,585.95
1 MCI TELECOMM CORP	\$213,648,438.98
1 MCI TELECOMMUNICATIONS	\$103,467.98
1 MCI WORLDCOM (488)	\$1,401,881.45
1 MEDIFIT CORPORATE SERVICE	\$191,813.38
1 MELLON BANK NA	\$19,411.54
1 MERRIMACK COLLEGE	\$16,250.00
1 METROPOLITAN COLLECTION B	\$25,327.08
1 METROPOLITAN LIFE INS CO	\$64,188.30
1 METROPOLITAN PARKING SYS	\$18,145.00
1 MICHAEL REINHARDT	\$80,000.00
1 MOBILECOMM	\$56,819.08

1 MOUNTAIN LTD	\$13,261.35
1 MUELLER TECHNICAL RESEARC	\$16,200.00
1 MVP HEALTH PLAN	\$205,098.80
1 NATIONAL ACTION FINANCIAL	\$19,092.00
1 NATIONAL CREDIT SERVICE	\$246,522.50
1 NATIONAL EXCHANGE CARRIER	\$196,655.00
1 NCO FINANCIAL SYSTEMS INC	\$73,154.97
1 NEIGHBORHOOD HEALTH PLAN	\$122,573.20
1 NEOPOST LEASING	\$11,510.41
1 NETWORK ACCESS INC	\$1,132,890.15
1 NEW BOSTON GARDEN CORP	\$22,908.00
1 NEW ENGLAND TELEPHONE	\$10,403.25
1 NEW HAMPSHIRE COLLEGE	\$38,478.83
1 NEWBURY COLLEGE	\$12,870.00
1 NGP HOLDINGS LLC	\$453,333.34
1 NORFOLK COUNTY SHER OFC	\$173,338.11
1 NORTHEAST SECURITY INC	\$20,126.68
1 NORTHEASTERN UNIVERSITY	\$233,803.00
1 NORTHERN MASS TELEPHONE	\$41,561.25
1 NORTHERN TELCOM INC	\$25,230.00
1 NORTHERN TELECOM INC	\$4,528,125.28
1 NYS CORP TAX	\$193,647.39
1 OFFICE DIRECTIONS	\$14,227.50
1 OLYMPIC TELECOMMUNICATION	\$320,788.39
1 ONCOR COMM INC	\$716,661.39
1 OPERATOR ASSISTANCE NETWK	\$27,150,743.71
1 OPERATOR ASSISTANCE NTWK	\$7,077,405.90
1 PACIFICARE/SECURE HORIZON	\$16,651.52
1 PAYWISE INC	\$108,288.49
1 PEAK TECHNOLOGIES	\$24,089.16
1 PERIPHERAL PARTS SUPPORT	\$392,444.96
1 PETER F DAVIS ATTY FOR	\$10,000.00
1 PETER N/BASIL A &-	\$14,575.83
1 PHYSICIANS HEALTH SERVICE	\$43,218.52
1 PIERSON INDUSTRIES, INC.	\$25,000.00
1 PILGRIM HEALTH CARE	\$8,451,100.00
1 PILGRIM TELEPHONE INC	\$1,013,441.96
1 PILLER INC	\$79,873.30
1 PITNEY BOWES	\$62,439.28
1 PITNEY BOWES CREDIT CORP	\$38,785.22
1 PLYMOUTH COUNTY TREASURER	\$261,153.55
1 PNC BANK	\$259,144,649.33
1 POLAND SPRING WATER CO	\$33,841.24
1 POSTMASTER	\$19,154,178.40

1 POSTMASTER (BRAINTREE)	\$569,300.00
1 POWERHOUSE TRAINING	\$618,753.31
1 PRO COURIER INC	\$133,292.80
1 PRUDENTIAL HEALTHCARE	\$69,803.84
1 PURE WATER SYSTEMS INC	\$10,318.99
1 QWEST	\$13,394,934.73
1 RENTOKIL INC	\$19,071.73
1 RESPOND FIRST AID SYSTEMS	\$18,469.09
1 RHODE ISLAND ENHANCED	\$563,378.18
1 RI TDD RELAY SERVICE	\$215,964.09
1 RICHARD E BRODY	\$14,500.00
1 RICHARD GOLDSBOROUGH ATTY	\$65,000.00
1 ROBERT BING AND STEPHEN S	\$13,775.42
1 ROSE ASSOCIATES INC	\$22,929.42
1 SABRA E BROCK	\$21,060.70
1 SARATOGA NATIONAL BANK	\$23,228.81
1 SECTY TREAS CWA 1302	\$22,329.24
1 SHAWN CASEY AND HOGAN &	\$10,000.00
1 SHEAFF DORMAN PURINS INC	\$12,841.50
1 SIMMONS COLLEGE	\$15,681.00
1 SITUATION MANAGEMENT SYS	\$22,213.47
1 SMS/800	\$636,732.66
1 SOJOURNER HOUSE, INC. &	\$110,000.00
1 SOLOMON & SOLOMON ESQS	\$257,438.60
1 SOUTHERN MASS TELEPHONE	\$38,962.60
1 SOUTHERN NE SCHOOL OF LAW	\$22,847.50
1 SPIRAL COMMUNICATIONS	\$25,000.00
1 SPIRIT OF BOSTON	\$26,770.00
1 SPRINT	\$12,925,025.92
1 SPRINT CALLING SERVICES	\$13,894,969.97
1 SPRINT COMM	\$50,145,233.65
1 STAPLES NAT'L ADVANTAGE	\$73,059.35
1 STATE LEGISLATIVE LEADERS	\$20,000.00
1 STATE OF MAINE	\$38,467.98
1 STATE ST BANK & TRUST CO	\$224,811,618.75
1 STATE STREET BANK & TRUST	\$97,440.88
1 STOP & SHOP	\$19,150.00
1 SUFFOLK COUNTY	\$44,448.84
1 SUFFOLK COUNTY SHER DEPT	\$602,568.76
1 SUFFOLK UNIVERSITY	\$43,911.50
1 SUSAN'S SECRET GARDEN	\$16,464.00
1 SYSTEMATIC BINDING CORP	\$14,842.00
1 TAD	\$704,400.64
1 TAD STAFFING SERVICES	\$226,288.91

1 TECHNICAL EDUCATION GROUP	\$27,066.66
1 TECHNOLOGY SERVICE GROUP	\$97,613.19
1 TELCO BILLING INC	\$15,742,618.60
1 TELE-PUBLISHING INC	\$149,000.00
1 TELECOM USA INC	\$27,539,294.26
1 TELECOMMUNICATIONS	\$22,588.64
1 TELEPHONE BILLING SVCS IN	\$1,302,938.23
1 TELEPHONE CR UNION OF NH	\$19,850.00
1 TELEPHONE PIONEERS OF	\$27,966.25
1 TELEPHONE WORKERS CREDIT	\$19,637.75
1 TELITCOM DEVELOPMENT CORP	\$20,000.00
1 TEN HOEVE BROS INC AND	\$11,437.14
1 THE ADGAP GROUP	\$13,904.72
1 THOMAS LINDSEY PATRICIA	\$50,000.00
1 TIFFANY & COMPANY	\$12,129.66
1 TMA	\$15,424.40
1 TOUCH 1 COMMUNICATION INC	\$5,041,866.64
1 TRAC ASSOCIATES INC	\$15,635.29
1 TRANS NATIONAL COMM	\$897,702.03
1 TRINITY COLLEGE	\$41,236.00
1 TRUSTEES OF BOSTON UNIVER	\$360,896.01
1 TST 125 HIGH STREET LLC	\$1,199,914.91
1 TUFTS ASSOC HEALTH PLAN	\$6,688,699.80
1 U S BANK N.A.	\$123,494.00
1 U S HEALTHCARE (MASS)	\$35,452.40
1 UNISYS CORPORATION	\$4,872,490.36
1 UNITED HEALTH PLNS OF NE	\$3,796,781.68
1 UNITED STATES POSTAL	\$25,000.00
1 UNITED WAY OF TRI STATE	\$657,694.99
1 UNIVERSAL SERVICE	\$2,927,770.05
1 UNIVERSITY OF MASS	\$14,705.00
1 UNIVERSITY OF SOUTHERN-	\$10,278.50
1 US BILLING 0 + DIALING	\$30,466,703.67
1 US BILLING 1 + DIALING	\$3,652,828.27
1 US HEALTHCARE	\$274,498.00
1 US REPUBLIC	\$618,370.52
1 US SPRINT	\$1,770,226.76
1 USP&C INC	\$5,208,769.36
1 VARTEC TELECOM INC	\$15,174,049.23
1 VERILINK CORPORATION	\$19,855.05
1 VIDEO CONFERENCING SYS	\$230,421.40
1 VOLT	\$239,628.08
1 VRS BILLING SYSTEMS INC	\$1,269,659.40
1 WAUSAU INSURANCE CO	\$1,135,444.05

1 WENDY E LOUTTIT	\$16,158.62
1 WESTERN MASS TELEPHONE	\$18,334.15
1 WILLIAM F COYNE	\$60,000.00
1 WIN-PAY	\$336,656.53
1 WINDHAM PROFESSIONALS INC	\$21,713.05
1 WORLDXCHANGE	\$4,937,024.43
1 XEROX CORPORATION	\$10,063.12
1 ZEITECH INC	\$158,440.83
	=====
	\$2,266,718,887.40

FCC Report 43-02
Unrestricted Version
SUBMISSION 1
COSA: NETC

Approved by OMB
3060-0395
Edition Date: 12/1999
Estimated Avg. Burden Per Response: 638 Hrs

**FEDERAL COMMUNICATION COMMISSION
WASHINGTON, D.C. 20554**

**ARMIS USOA REPORT
For Year End December 31, 1999**

Accounting filing Level: A

Name of Company: New England Tel. & Tel.

Address of Company: 1095 Avenue of the Americas, New York, New York 10036

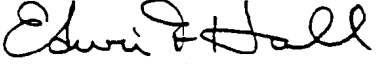
FCC Report 43-02, the ARMIS USOA Report, is prescribed for each local exchange carrier (LEC) with annual operating revenues for the preceding year equal to or above the indexed revenue threshold. This report collects the operating results of the carriers, total activities for every account in the USOA, as specified in Part 32 of the Commission's Rules. The ARMIS USOA Report specifies information requirements in a consistent format and is essential to the FCC to monitor revenue requirements, rate of return, jurisdictional separations and access charges. Response is mandatory.

Public reporting burden for this collection of information is estimated to average 638 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden, to the Federal Communications Commission, Office of Managing Director, Washington, D.C. 20554.

An agency may not conduct or sponsor and a person is not required to respond to a collection of information unless it displays a currently valid control number.

CERTIFICATION

I certify that I am an officer of New England Tel. & Tel.
that I have examined the foregoing report and that to the best of my
knowledge, information, and belief, all statements of fact contained in this
report are true and that said report is an accurate statement of the affairs
of the above named respondent in respect to the data set forth herein for
the period from January 1, 1999 to December 31, 1999.

PRINTED NAME Edwin F. Hall
POSITION Controller and Chief Financial Officer
SIGNATURE 
DATE 3/29/2000

(Persons making willful false statements in this report form can be punished
by fine or imprisonment under the Communications Act, 47 U.S.C. 220(e).)

CONTACT PERSON Gerald Asch
TELEPHONE NUMBER (202) 336-7844

ARMIS 43-02

FCC FILING

BELL ATLANTIC

NEW ENGLAND TELEPHONE

STATE OF NEW HAMPSHIRE

YEAR END 1999

APRIL 3, 2000 SUBMISSION

COMPANY: New England Tel. & Tel.
STUDY AREA: New Hampshire
PERIOD: Jan 1999 to Dec 1999
COSA: NENH

Unrestricted Version
SUBMISSION 1

TABLE B-1 - BALANCE SHEET ACCOUNTS - CLASS A LEVEL REPORTING
(Dollars in thousands)

TABLE B - 1
PAGE 2 OF 4

Row/ Acct. No.	Account Title (aa)	Beginning Balance (ab)	Additions (ac)	Retirements (ad)	Transfers/ Adjustments (ae)	Ending Balance (af)
	Plant					
2001	Telecommunications plant in service (TPIS)	1,683,849	135,979	32,365	248	1,787,711
2002	Property held for future telecom use (PHFTU)	0	0	0	0	0
2003	Telephone plant under construction-short term (TPUC)	43,502	-5,306	0	-613	37,583
2004	Reserved	N/A	N/A	N/A	N/A	N/A
2005	Telecommunications plant adjustment	0	0	0	0	0
2006	Nonoperating plant	234	0	0	1	235
2007	Goodwill	0	0	0	0	0
210	Total Plant	1,727,585	130,673	32,365	-365	1,825,528
	TPIS - General Support					
2111	Land	3,727	0	0	-81	3,646
2112	Motor vehicles	2,526	4,421	13	0	6,934
2113	Aircraft	0	0	0	0	0
2114	Tools and other work equipment	15,374	1,383	778	7	15,986
2121	Buildings	83,461	5,000	1,457	0	87,004
2122	Furniture	3,392	0	519	0	2,873
2123	Office equipment	12,972	538	84	0	13,426
2124	General purpose computers	18,065	653	9,104	186	9,799
2110	Land and Support	139,517	11,994	11,955	112	139,668
	TPIS - Central Office					
2211	Analog electronic switching	-5	0	9	9	-5
2212	Digital electronic switching	331,846	35,161	6,555	-1,204	359,248
2215.1	Step-by-step switching	0	0	0	0	0
2215.2	Crossbar switching	0	0	0	0	0
2215.3	Other electro-mechanical switching	0	0	0	0	0
2215	Electro-mechanical switching	0	0	0	0	0
2210	Central Office-Switching	331,841	35,161	6,564	-1,195	359,243
2220	Operator Systems	2,017	0	0	0	2,017
2231.1	Satellite & earth stations	0	0	0	0	0
2231.2	Other radio facilities	1,153	0	13	13	1,153
2231	Radio systems	1,153	0	13	13	1,153
2232	Circuit equipment	342,296	38,541	6,112	1,098	375,823
2230	Central Office - Transmission	343,449	38,541	6,125	1,111	376,976
	TPIS - Information Origination/Termination					
2311	Station apparatus	0	0	0	0	0
2321	Customer premises wiring	0	0	0	0	0
2341	Large PBX	0	0	0	0	0
2351	Public telephone terminal equipment	5,389	230	228	0	5,391
2362	Other terminal equipment	17,896	902	155	220	18,863
2310	Information Origination/Termination	23,285	1,133	383	220	24,255
	TPIS - Cable & Wire					
2411	Poles	129,024	7,442	1,532	0	134,934
2421	Aerial cable	441,232	20,492	3,607	0	458,117
2422	Underground cable	113,035	5,656	1,043	0	117,648
2423	Buried cable	50,007	1,467	253	0	51,221
2424	Submarine cable	1,180	2	37	0	1,145
2425	Deep sea cable	0	0	0	0	0
2426	Intrabuilding network cable	1,201	3	4	0	1,200
2431	Aerial wire	4,634	227	185	0	4,676
2441	Conduit systems	96,792	4,762	589	0	100,965
2410	Cable & Wire	837,105	40,052	7,251	0	869,906
240	Total TPIS (before amortizable assets)	1,677,214	126,880	32,277	248	1,772,065

COMPANY: New England Tel. & Tel.
STUDY AREA: New Hampshire
OD: Jan 1999 to Dec 1999
A: NENH

Unrestricted Version
SUBMISSION 1

TABLE B-1 - BALANCE SHEET ACCOUNTS - CLASS A LEVEL REPORTING
(Dollars in thousands)

TABLE B - 1
PAGE 3 OF 4

Row/ Acct. No.	Account Title (aa)	Beginning Balance (ab)	Additions (ac)	Retirements (ad)	Transfers/ Adjustments (ae)	Ending Balance (af)
	<u>TPIS Amortizable Assets</u>					
2681	Capital leases	0	0	0	0	0
2682	Leasehold improvements	6,635	138	87	0	6,686
2680	Amortizable tangibles	6,635	138	87	0	6,686
2690	Intangibles	0	8,961	0	0	8,961
260	Total TPIS	1,683,849	135,979	32,365	248	1,787,711

Row/ Acct. No.	Account Title (a)	Amount (b)
	<u>Depreciation and Amortization</u>	
3100	Accumulated depreciation	988,528
3200	Accumulated depreciation - PHFTU	0
3300	Accumulated depreciation - nonoperating	22
3410	Accumulated amortization - Capitalized leases	0
3420	Accumulated amortization - Leasehold improvement	5,714
3400	Accumulated amortization - Tangibles	5,714
3500	Accumulated amortization - Intangibles	1,910
3600	Accumulated amortization - Other	0
340	Total Depreciation and Amortization	996,174
350	Net Plant	829,354

COMPANY: New England Tel. & Tel.
STUDY AREA: New Hampshire
PERIOD: Jan 1999 to Dec 1999
COSA: NENH

Unrestricted Version
SUBMISSION 1
TABLE I - 1
PAGE 1 OF 6

Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING

(Dollars in Thousands)

Row/ Acct. No.	Account Title (a)	Amount (b)
	REVENUE ACCOUNTS	
	<u>Local Network Revenues</u>	
5001	Basic area revenue	189,198
5002	Optional extended area revenue	0
5003	Cellular mobile service revenue	3,522
5004	Other mobile service revenue	674
510	Basic local service revenue	193,394
5010	Public telephone revenue	N/A
5040	Local private line revenue	11,038
5050	Customer premises revenue	-19
5060	Other local exchange revenue	38,752
5069	Other local exchange revenue settlements	331
520	Local network service revenue	243,496
	<u>Network Access Services Revenues</u>	
5081	End user revenue	50,689
5082	Switched access revenue	74,444
5083	Special access revenue	41,953
5084	State access revenue	18,939
5080	Network access revenue	186,025
	<u>Long Distance (LD) Network Services Revenues</u>	
5100	LD message revenue	52,537
5111	LD inward-only revenue	2,943
5112	LD outward-only revenue	-1
5110	Unidirectional LD Revenue	2,942
5121	Subvoice grade LD private network revenue	148
5122	Voice grade LD private network revenue	2,175
5123	Audio program grade LD private network revenue	0
5124	Video program grade LD private network revenue	0
5125	Digital transmission LD private network revenue	2,120
5126	LD private network switching revenue	0
5128	Other LD private network revenue	0
5129	Other LD private network revenue settlements	379
5120	Long distance private network revenue	4,822
5160	Other long distance revenue	588
5169	Other long distance revenue settlements	0
525	LD Network Service Revenues	60,889
	<u>Miscellaneous Revenues</u>	
5230	Directory revenue	3,492
5240	Rent revenue	3,389
5250	Corporate operations revenue	188
5261	Special billing arrangements revenue	125
5262	Customer operations revenue	29
5263	Plant operations revenue	0
5264	Other incidental regulated revenue	4,425
5269	Other revenue settlements	0
5260	Miscellaneous revenue	4,579
5270	Carrier billing and collection revenue	7,577
5200	Miscellaneous revenue	19,225
5280	Nonregulated revenue	13,779
5301	Uncollectible revenue-telecommunications	5,826
5302	Uncollectible revenue-other	15
5300	Uncollectible revenue	5,841
530	Total Operating Revenues	517,573

COMPANY: New England Tel. & Tel.
STUDY AREA: New Hampshire
PERIOD: Jan 1999 to Dec 1999
COSA: NENH

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Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING
(Dollars in Thousands)

Row/ Acct. No.	Account Title (aa)	Total (ab)	Salaries and Wages (ac)	Benefits (ad)	Rents (ae)	Other Expenses (af)
	EXPENSE ACCOUNTS					
	<u>Plant Specific Operations</u>					
8112	Motor vehicle	7,783	815	151	2,599	4,419
810	Clearance - Motor vehicle	8,518	458	118	2,370	3,575
815	Net Balance - Motor vehicle	1,285	159	33	229	844
8113	Aircraft	0	0	0	0	0
820	Clearance - Aircraft	0	0	0	0	0
825	Net Balance - Aircraft	0	0	0	0	0
8114	Tools and other work equipment	917	33	7	6	871
830	Clearance - Tools and other work equipment	1,354	33	9	12	1,300
835	Net Balance - Tools and other work equipment	-437	-1	-2	-6	-428
8110	Network support	828	158	31	223	416
8121	Land & building	13,131	563	140	5,209	7,219
8122	Furniture & artworks	68	0	0	0	68
8123	Office equipment	1,785	980	240	168	377
8124	General purpose computers	13,909	0	0	-103	14,012
8120	General support	28,873	1,543	380	5,274	21,678
8211	Analog electronic	784	310	134	0	120
8212	Digital electronic	4,650	3,673	904	12	61
8215	Electro-mechanical	0	0	1	1	-2
8210	Central Office-switching	5,414	4,183	1,039	13	179
8220	Operator systems	0	0	0	0	0
8231	Radio systems	3	1	0	0	2
8232	Circuit equipment	6,549	4,848	1,158	68	675
8230	Central office-transmission	6,552	4,849	1,158	68	677
8311	Station apparatus	0	0	0	0	0
8341	Large PBX	0	0	0	0	0
8351	Public telephone terminal equipment	1,055	609	154	22	270
8362	Other terminal equipment	8,002	5,269	1,266	205	1,262
8310	Information origination/termination expense	9,057	5,878	1,420	227	1,532
8411	Poles	2,160	533	127	886	614
8421	Aerial cable	25,673	18,168	4,613	748	4,144
8422	Underground cable	2,103	1,262	297	80	484
8423	Buried cable	2,987	1,797	437	63	690
8424	Submarine cable	0	0	0	0	0
8425	Deep sea cable	0	0	0	0	0
8426	Intrabuilding network cable	182	120	29	5	28
8431	Aerial wire	300	203	48	9	40
8441	Conduit systems	545	59	15	1	470
8410	Cable and wire	33,950	20,142	5,568	1,772	8,470
850	Total Plant Specific Operations	84,674	36,553	9,594	7,577	30,950

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Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING
(Dollars in Thousands)

Row Acct. No.	Account Title (aa)	Total (ab)	Salaries and Wages (ac)	Benefits (ad)	Rents (ae)	Other Expenses (af)
	<u>Plant Nonspecific Operations</u>					
6511	PHFTU	0	0	0	0	0
6512	Provisioning	2,233	237	57	N/A	1,936
660	Clearance - Provisioning	1,778	11	2	N/A	1,762
665	Net Balance - Provisioning	457	226	55	N/A	176
6510	Other property plant and equipment expense	457	226	55	N/A	176
6531	Power	2,964	0	0	N/A	2,964
6532	Network administration	2,803	1,293	337	N/A	1,173
6533	Testing	12,163	11,898	2,993	N/A	-2,528
6534	Plant operations administration	10,681	4,354	1,339	N/A	4,989
670	Clearance - Plant operations administration	1,703	773	205	N/A	725
675	Net Balance - Plant operations administration	8,978	3,581	1,134	N/A	4,263
6535	Engineering	5,257	87	241	N/A	-4,929
680	Clearance - Engineering	2,641	421	112	N/A	2,108
685	Net Balance - Engineering	2,616	-334	129	N/A	2,821
6530	Network Operations	29,524	16,238	4,593	N/A	8,693
6540	Access	32,981	0	0	N/A	32,981
6561	Depreciation-TPIS	116,894	N/A	N/A	N/A	116,894
6562	Depreciation-PHFTU	0	N/A	N/A	N/A	0
6563	Amortization-tangible	638	N/A	N/A	N/A	638
6564	Amortization-intangible	1,910	N/A	N/A	N/A	1,910
6565	Amortization-other	806	N/A	N/A	N/A	806
6560	Depreciations & Amortization Expense	120,248	N/A	N/A	N/A	120,248
690	Total Plant Nonspecific Operations	183,210	16,464	4,648	N/A	162,098
	<u>Customer Operations</u>					
6611	Product management	10,522	318	86	N/A	10,118
6612	Sales	8,572	2,587	757	N/A	5,228
6613	Product advertising	8,215	0	-1	N/A	8,216
6610	Marketing Expense	27,309	2,905	842	N/A	23,562
6621	Call completion	1,352	749	186	N/A	417
6622	Number services	2,635	1,878	433	N/A	324
6623	Customer services	31,746	15,954	3,935	N/A	11,857
6620	Service Expense	35,733	18,581	4,554	N/A	12,598
700	Total Customer Operations	63,042	21,466	5,396	N/A	36,160
	<u>Corporate Operations</u>					
6711	Executive	2,432	88	32	N/A	2,312
6712	Planning	94	0	0	N/A	94
6710	Executive and Planning	2,526	88	32	N/A	2,406
6721	Accounting & finance	4,445	278	63	N/A	4,106
6722	External relations	3,625	861	174	N/A	2,790
6723	Human resources	4,367	40	11	N/A	4,306
6724	Information management	11,369	0	0	N/A	11,369
6725	Legal	2,289	10	2	N/A	2,277
6726	Procurement	889	-6	0	N/A	895
6727	Research and development	23	0	0	N/A	23
6728	Other general and administrative	12,265	827	3,158	N/A	8,280
6720	General & Administrative	39,262	1,808	3,408	N/A	34,046

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Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING
(Dollars in Thousands)

Row Acct. No.	Account Title (aa)	Total (ab)	Salaries and Wages (ac)	Benefits (ad)	Rents (ae)	Other Expenses (af)
6790	Provision for uncollectible notes	0	N/A	N/A	N/A	0
710	Total Corporate Operations Expense	41,788	1,896	3,440	N/A	36,452
720	Total Operating Expenses	372,714	78,399	23,078	7,577	265,660
730	Income Before Other Operating Items and Taxes	144,859	N/A	N/A	N/A	N/A

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(Dollars in Thousands)

Row/ Acct No.	Account Title (a)	Amount (b)
	<u>Other Operating Income and Expense</u>	
7110	Income from custom work	51
7130	Return from nonreg use of regulated facilities	0
7140	Gains/losses from foreign exchange	0
7150	Gains/losses from disposition of land & artworks	-59
7160	Other operating gains and losses	371
7100	Other operating income and expenses	363
	<u>Operating Taxes</u>	
7210	Operating investment tax credits-net	1,134
7220	Operating federal income taxes	35,467
7230	Operating state and local income taxes	7,780
7240	Operating other taxes	4,400
7250	Provision for deferred operating income tax-net	8,662
7200	Operating Taxes	55,175
	<u>Nonoperating Income and Expense</u>	
7310	Dividend income	0
7320	Interest income	678
7330	Income from sinking and other funds	0
7340	Allowance for funds used during const (AFUDC)	1,734
7350	Gains/losses from the disposition of property	0
7360	Other nonoperating income	5,050
7370	Special charges	1,014
7300	Nonoperating Income and Expense	6,448
	<u>Nonoperating Taxes</u>	
7410	Nonoperating investment tax credits-net	0
7420	Nonoperating federal income taxes	48
7430	Nonoperating state and local income taxes	-44
7440	Nonoperating other taxes	0
7450	Provision for deferred nonoperating income tax-net	0
7400	Nonoperating Taxes	4
	<u>Interest and Related Items</u>	
7510	Interest on funded debt	16,188
7520	Interest expense-capital leases	0
7530	Amortization of debt issuance expense	78
7540	Other interest deductions	2,330
7500	Interest and Related Items	18,596
	<u>Extraordinary Items</u>	
7610	Extraordinary income credits	0
7620	Extraordinary income charges	728
7630	Current inc tax effect of extraordinary items-net	-291
7640	Provision for deferred inc tax effect of items-net	0
7600	Extraordinary Items	-437
	<u>Jurisdictional Differences & Nonregulated Income</u>	
7910	Income effects of jurisdictional differences-net	-4,725
7990	Nonregulated net income	0
790	Net Income	72,733

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TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
(Dollars in thousands)

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Row No.	Description (a)	Beginning Balance (b)	CREDITS DURING THE YEAR		
			Accruals (c)	Salvage (d)	Other Credits (e)
0100	Motor Vehicles	107	122	2	0
0110	Aircraft	0	0	0	0
0120	Tools and other work equipment	8,258	952	0	211
0150	Buildings	26,061	2,381	409	0
0160	Furniture	640	176	0	475
0180	Office Support Equipment	1,170	397	0	22
0190	Company Communications Equipment	4,452	1,422	3	41
0200	General Purpose Computers	17,061	3,200	3	56
0210	Total Support Assets	57,749	8,650	417	805
0220	Analog Electronic Switching	1,016	-3	52	1
0230	Digital Electronic Switching	154,611	26,937	36	935
0240	Step-by-Step Switching	1,897	0	0	0
0250	Crossbar Switching	123	0	0	0
0260	Other Electro-mech. Switching	0	0	0	0
0270	Total Central Office-Switching	157,647	26,934	88	936
0280	Operator Systems	473	435	0	0
0290	Satellite and Earth Sta. Facilities	0	0	0	0
0300	Other Radio Facilities	376	86	0	0
0310	Circuit Equipment	197,141	30,990	215	37
0320	Total Central Office-Transmission	197,517	31,076	215	37
0330	Station Apparatus	-121	0	0	0
0340	Customer Premises Wiring	0	0	0	0
0350	Large Private Branch Exchange	0	0	0	0

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(Dollars in thousands)

Row No.	Description (a)	Beginning Balance (b)	CREDITS DURING THE YEAR		
			Accruals (c)	Salvage (d)	Other Credits (e)
0360	Public Telephone Terminal Equipment	3,433	339	0	86
0370	Other Terminal Equipment	10,652	1,463	0	13
0380	Total Info. Origination/Termination	13,964	1,802	0	99
0390	Poles	65,331	7,670	43	0
0400	Aerial Cable	290,685	28,477	283	0
0410	Underground Cable	60,725	5,674	39	0
0420	Buried Cable	31,177	2,872	0	0
0430	Submarine Cable	890	51	0	0
0440	Deep Sea Cable	0	0	0	0
0450	Intrabuilding Network Cable	737	83	0	0
0460	Aerial Wire	6,527	153	0	0
0470	Conduit Systems	25,233	2,180	0	0
0480	Total Cable and Wire Facilities	481,305	47,160	365	0
0490	Total Accumulated Depreciation	908,655	116,057	1,085	1,877

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TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
(Dollars in thousands)

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Row No.	Description (a)	CHARGES DURING THE YEAR				Ending Balance (j)
		Retirements w/Traffic (f)	Retirements w/o Traffic (g)	Cost of Removal (h)	Other Charges (i)	
0100	Motor Vehicles	0	13	0	0	218
0110	Aircraft	0	0	0	0	0
0120	Tools and other work equipment	0	778	0	0	8,643
0150	Buildings	0	1,457	474	0	26,920
0160	Furniture	0	519	0	0	772
0180	Office Support Equipment	0	28	0	0	1,561
0190	Company Communications Equipment	0	56	0	1	5,861
0200	General Purpose Computers	0	9,104	0	0	11,216
0210	Total Support Assets	0	11,955	474	1	55,191
0220	Analog Electronic Switching	0	9	16	0	1,041
0230	Digital Electronic Switching	0	6,555	150	0	175,814
0240	Step-by-Step Switching	0	0	0	0	1,897
0250	Crossbar Switching	0	0	0	0	123
0260	Other Electro-mech. Switching	0	0	0	0	0
0270	Total Central Office-Switching	0	6,564	166	0	178,875
0280	Operator Systems	0	0	14	0	894
0290	Satellite and Earth Sta. Facilities	0	0	0	0	0
0300	Other Radio Facilities	0	13	2	0	447
0310	Circuit Equipment	0	6,112	341	0	221,930
0320	Total Central Office-Transmission	0	6,125	343	0	222,377
0330	Station Apparatus	0	0	0	0	-121
0340	Customer Premises Wiring	0	0	0	0	0
0350	Large Private Branch Exchange	0	0	0	0	0

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 (Dollars in thousands)

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Row No.	Description (a)	CHARGES DURING THE YEAR				Ending Balance (j)
		Retirements w/Traffic (f)	Retirements w/o Traffic (g)	Cost of Removal (h)	Other Charges (i)	
0360	Public Telephone Terminal Equipment	0	228	0	0	3,630
0370	Other Terminal Equipment	0	155	14	2,393	9,566
0380	Total Info. Origination/Termination	0	383	14	2,393	13,075
0390	Poles	0	1,532	1,816	0	69,696
0400	Aerial Cable	0	3,607	1,262	0	314,576
0410	Underground Cable	0	1,043	157	0	65,238
0420	Buried Cable	0	253	50	0	33,746
0430	Submarine Cable	0	37	0	0	904
0440	Deep Sea Cable	0	0	0	0	0
0450	Intrabuilding Network Cable	0	4	0	0	816
0460	Aerial Wire	0	185	102	0	6,393
0470	Conduit Systems	0	589	77	0	26,747
0480	Total Cable and Wire Facilities	0	7,250	3,464	0	518,116
0490	Total Accumulated Depreciation	0	32,277	4,475	2,394	988,528

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(Dollars in Thousands)

Row/ Acct. No.	Account Title (a)	Amount (b)
	REVENUE ACCOUNTS	
	Local Network Revenues	
5001	Basic area revenue	189,198
5002	Optional extended area revenue	0
5003	Cellular mobile service revenue	3,522
5004	Other mobile service revenue	674
510	Basic local service revenue	193,394
5010	Public telephone revenue	N/A
5040	Local private line revenue	11,038
5050	Customer premises revenue	-19
5060	Other local exchange revenue	38,752
5069	Other local exchange revenue settlements	331
520	Local network service revenue	243,496
	Network Access Services Revenues	
5081	End user revenue	50,689
5082	Switched access revenue	74,444
5083	Special access revenue	41,953
5084	State access revenue	18,939
5080	Network access revenue	186,025
	Long Distance (LD) Network Services Revenues	
5100	LD message revenue	52,537
5111	LD inward-only revenue	2,943
5112	LD outward-only revenue	-1
5110	Unidirectional LD Revenue	2,942
5121	Subvoice grade LD private network revenue	148
5122	Voice grade LD private network revenue	2,175
5123	Audio program grade LD private network revenue	0
5124	Video program grade LD private network revenue	0
5125	Digital transmission LD private network revenue	2,120
5126	LD private network switching revenue	0
5128	Other LD private network revenue	0
5129	Other LD private network revenue settlements	379
5120	Long distance private network revenue	4,822
5160	Other long distance revenue	588
5169	Other long distance revenue settlements	0
525	LD Network Service Revenues	60,889
	Miscellaneous Revenues	
5230	Directory revenue	3,492
5240	Rent revenue	3,389
5250	Corporate operations revenue	188
5261	Special billing arrangements revenue	125
5262	Customer operations revenue	29
5263	Plant operations revenue	0
5264	Other incidental regulated revenue	4,425
5269	Other revenue settlements	0
5250	Miscellaneous revenue	4,579
5270	Carrier billing and collection revenue	7,577
5200	Miscellaneous revenue	19,225
5280	Nonregulated revenue	13,779
5301	Uncollectible revenue-telecommunications	5,826
5302	Uncollectible revenue-other	15
5300	Uncollectible revenue	5,841
530	Total Operating Revenues	517,573

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	EXPENSE ACCOUNTS					
	<u>Plant Specific Operations</u>					
6112	Motor vehicle	7,783	615	151	2,596	4,419
610	Clearance - Motor vehicle	6,518	456	118	2,370	3,575
615	Net Balance - Motor vehicle	1,265	159	33	229	844
6113	Aircraft	0	0	0	0	0
620	Clearance - Aircraft	0	0	0	0	0
625	Net Balance - Aircraft	0	0	0	0	0
6114	Tools and other work equipment	917	33	7	6	871
630	Clearance - Tools and other work equipment	1,354	33	9	12	1,300
635	Net Balance - Tools and other work equipment	-437	0	-2	-8	-429
6110	Network support	828	159	31	223	415
6121	Land & building	13,131	563	140	5,209	7,219
6122	Furniture & artworks	68	0	0	0	68
6123	Office equipment	1,785	980	240	168	377
6124	General purpose computers	13,909	0	0	-103	14,012
6120	General support	28,873	1,543	380	5,274	21,676
6211	Analog electronic	764	510	134	0	120
6212	Digital electronic	4,650	3,673	904	12	61
6215	Electro-mechanical	0	0	1	1	-2
6210	Central Office-switching	5,414	4,183	1,039	13	179
6220	Operator systems	0	0	0	0	0
6231	Radio systems	3	1	0	0	2
6232	Circuit equipment	6,549	4,648	1,158	68	675
6230	Central office-transmission	6,552	4,649	1,158	68	677
6311	Station apparatus	0	0	0	0	0
6341	Large PBX	0	0	0	0	0
6351	Public telephone terminal equipment	1,053	809	154	22	270
6362	Other terminal equipment	8,002	5,269	1,266	205	1,262
6310	Information origination/termination expense	9,057	5,878	1,420	227	1,532
6411	Poles	2,160	533	127	886	614
6421	Aerial cable	25,873	16,168	4,813	748	4,144
6422	Underground cable	2,103	1,262	297	60	484
6423	Buried cable	2,987	1,797	437	63	690
6424	Submarine cable	0	0	0	0	0
6425	Deep sea cable	0	0	0	0	0
6426	Intrabuilding network cable	182	120	29	5	28
6431	Aerial wire	300	203	48	9	40
6441	Conduit systems	545	58	15	1	471
6410	Cable and wire	33,950	20,141	5,566	1,772	6,471
650	Total Plant Specific Operations	84,874	36,553	9,594	7,577	30,950

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Row Acct. No.	Account Title (aa)	Total (ab)	Salaries and Wages (ac)	Benefits (ad)	Rents (ae)	Other Expenses (af)
	<u>Plant Nonspecific Operations</u>					
6511	PHFTU	0	0	0	0	0
6512	Provisioning	2,231	237	57	N/A	1,937
660	Clearance - Provisioning	1,775	11	2	N/A	1,762
665	Net Balance - Provisioning	456	226	55	N/A	175
6510	Other property plant and equipment expense	456	226	55	N/A	175
6531	Power	2,964	0	0	N/A	2,964
6532	Network administration	2,803	1,293	337	N/A	1,173
6533	Testing	12,163	11,698	2,993	N/A	-2,528
6534	Plant operations administration	10,681	4,354	1,339	N/A	4,988
670	Clearance - Plant operations administration	1,703	773	205	N/A	725
675	Net Balance - Plant operations administration	8,978	3,581	1,134	N/A	4,263
6535	Engineering	5,257	87	241	N/A	4,929
680	Clearance - Engineering	2,641	421	112	N/A	2,108
685	Net Balance - Engineering	2,616	-334	129	N/A	2,821
6530	Network Operations	29,524	16,238	4,593	N/A	8,693
6540	Access	32,982	0	0	N/A	32,982
6561	Depreciation-TPIS	116,894	N/A	N/A	N/A	116,894
6562	Depreciation-PHFTU	0	N/A	N/A	N/A	0
6563	Amortization-tangible	638	N/A	N/A	N/A	638
6564	Amortization-intangible	1,910	N/A	N/A	N/A	1,910
6565	Amortization-other	806	N/A	N/A	N/A	806
6560	Depreciations & Amortization Expense	120,248	N/A	N/A	N/A	120,248
690	Total Plant Nonspecific Operations	183,210	16,464	4,648	N/A	162,098
	<u>Customer Operations</u>					
6611	Product management	10,522	318	86	N/A	10,118
6612	Sales	8,572	2,587	757	N/A	5,228
6613	Product advertising	8,215	0	-1	N/A	8,216
6610	Marketing Expense	27,309	2,903	842	N/A	23,562
6621	Call completion	1,352	749	186	N/A	417
6622	Number services	2,635	1,678	433	N/A	324
6623	Customer services	31,746	15,954	3,935	N/A	11,857
6620	Service Expense	35,733	18,581	4,554	N/A	12,598
700	Total Customer Operations	63,042	21,486	5,396	N/A	36,160
	<u>Corporate Operations</u>					
6711	Executive	2,432	88	32	N/A	2,312
6712	Planning	94	0	0	N/A	94
6710	Executive and Planning	2,526	88	32	N/A	2,406
6721	Accounting & finance	4,445	276	63	N/A	4,106
6722	External relations	3,625	661	174	N/A	2,790
6723	Human resources	4,357	40	11	N/A	4,306
6724	Information management	11,369	0	0	N/A	11,369
6725	Legal	2,289	10	2	N/A	2,277
6726	Procurement	889	-6	0	N/A	895
6727	Research and development	23	0	0	N/A	23
6728	Other general and administrative	12,265	827	3,158	N/A	8,280
6720	General & Administrative	39,262	1,808	3,408	N/A	34,046

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Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING
(Dollars in Thousands)

Row Acct. No.	Account Title (aa)	Total (ab)	Salaries and Wages (ac)	Benefits (ad)	Rents (ae)	Other Expenses (af)
6790	Provision for uncollectible notes	0	N/A	N/A	N/A	0
710	Total Corporate Operations Expense	41,788	1,896	3,440	N/A	36,452
720	Total Operating Expenses	372,714	76,399	23,078	7,577	265,660
730	Income Before Other Operating Items and Taxes	144,859	N/A	N/A	N/A	N/A

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Table 1-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING
(Dollars in Thousands)

Row/ Acct. No.	Account Title (a)	Amount (b)
	<u>Other Operating Income and Expense</u>	
7110	Income from custom work	51
7130	Return from nonreg use of regulated facilities	0
7140	Gains/losses from foreign exchange	0
7150	Gains/losses from disposition of land & artworks	-59
7160	Other operating gains and losses	371
7100	Other operating income and expenses	363
	<u>Operating Taxes</u>	
7210	Operating investment tax credits-net	1,134
7220	Operating federal income taxes	35,467
7230	Operating state and local income taxes	7,780
7240	Operating other taxes	4,400
7250	Provision for deferred operating income tax-net	8,662
7200	Operating Taxes	55,175
	<u>Nonoperating Income and Expense</u>	
7310	Dividend income	0
7320	Interest income	678
7330	Income from sinking and other funds	0
7340	Allowance for funds used during const (AFUDC)	1,734
7350	Gains/losses from the disposition of property	0
7360	Other nonoperating income	5,050
7370	Special charges	1,014
7300	Nonoperating Income and Expense	6,448
	<u>Nonoperating Taxes</u>	
7410	Nonoperating investment tax credits-net	0
7420	Nonoperating federal income taxes	48
7430	Nonoperating state and local income taxes	-44
7440	Nonoperating other taxes	0
7450	Provision for deferred nonoperating income tax-net	0
7400	Nonoperating Taxes	4
	<u>Interest and Related Items</u>	
7510	Interest on funded debt	16,188
7520	Interest expense-capital leases	0
7530	Amortization of debt issuance expense	78
7540	Other interest deductions	2,330
7500	Interest and Related Items	18,596
	<u>Extraordinary Items</u>	
7610	Extraordinary income credits	0
7620	Extraordinary income charges	728
7630	Current inc tax effect of extraordinary items-net	-291
7640	Provision for deferred inc tax effect of items-net	0
7600	Extraordinary Items	-437
	<u>Jurisdictional Differences & Nonregulated Income</u>	
7910	Income effects of jurisdictional differences-net	-4,725
7990	Nonregulated net income	0
790	Net Income	72,733

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TABLE B-1 - BALANCE SHEET ACCOUNTS - CLASS A LEVEL REPORTING
(Dollars in thousands)

TABLE B - 1
PAGE 2 OF 4

Row/ Acct. No.	Account Title (aa)	Beginning Balance (ab)	Additions (ac)	Retirements (ad)	Transfers/ Adjustments (ae)	Ending Balance (af)
	Plant					
2001	Telecommunications plant in service (TPIS)	1,683,849	135,979	32,365	248	1,787,711
2002	Property held for future telecom use (PHFTU)	0	0	0	0	0
2003	Telephone plant under construction-short term (TPUC)	43,502	-5,306	0	-613	37,583
2004	Reserved	N/A	N/A	N/A	N/A	N/A
2005	Telecommunications plant adjustment	0	0	0	0	0
2006	Nonoperating plant	234	0	0	1	235
2007	Goodwill	0	0	0	0	0
210	Total Plant	1,727,585	130,673	32,365	-365	1,825,528
	TPIS - General Support					
2111	Land	3,727	0	0	-81	3,646
2112	Motor vehicles	2,526	4,421	13	0	6,934
2113	Aircraft	0	0	0	0	0
2114	Tools and other work equipment	15,374	1,383	778	7	15,986
2121	Buildings	83,461	5,000	1,457	0	87,004
2122	Furniture	3,392	0	519	0	2,873
2123	Office equipment	12,972	538	84	0	13,426
2124	General purpose computers	18,065	653	9,104	186	9,799
2110	Land and Support	139,517	11,994	11,955	112	139,668
	TPIS - Central Office					
2211	Analog electronic switching	-5	0	9	9	-5
212	Digital electronic switching	331,846	35,161	6,555	-1,204	359,248
215.1	Step-by-step switching	0	0	0	0	0
2215.2	Crossbar switching	0	0	0	0	0
2215.3	Other electro-mechanical switching	0	0	0	0	0
2215	Electro-mechanical switching	0	0	0	0	0
2210	Central Office-Switching	331,841	35,161	6,564	-1,195	359,243
2220	Operator Systems	2,017	0	0	0	2,017
2231.1	Satellite & earth stations	0	0	0	0	0
2231.2	Other radio facilities	1,153	0	13	13	1,153
2231	Radio systems	1,153	0	13	13	1,153
2232	Circuit equipment	342,296	38,541	6,112	1,098	375,823
2230	Central Office - Transmission	343,449	38,541	6,125	1,111	376,976
	TPIS - Information Origination/Termination					
2311	Station apparatus	0	0	0	0	0
2321	Customer premises wiring	0	0	0	0	0
2341	Large PBX	0	0	0	0	0
2351	Public telephone terminal equipment	5,389	230	228	0	5,391
2362	Other terminal equipment	17,896	902	155	220	18,863
2310	Information Origination/Termination	23,285	1,133	383	220	24,255
	TPIS - Cable & Wire					
2411	Poles	129,024	7,442	1,532	0	134,934
2421	Aerial cable	441,232	20,492	3,607	0	458,117
2422	Underground cable	113,035	5,656	1,043	0	117,648
2423	Buried cable	50,007	1,467	253	0	51,221
2424	Submarine cable	1,180	2	37	0	1,145
2425	Deep sea cable	0	0	0	0	0
2426	Intrabuilding network cable	1,201	3	4	0	1,200
2431	Aerial wire	4,634	227	185	0	4,676
2441	Conduit systems	96,792	4,762	589	0	100,965
2410	Cable & Wire	837,105	40,052	7,251	0	869,906
240	Total TPIS (before amortizable assets)	1,677,214	126,880	32,277	248	1,772,065

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TABLE B-1 - BALANCE SHEET ACCOUNTS - CLASS A LEVEL REPORTING
(Dollars in thousands)

TABLE B - 1
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Row/ Acct. No.	Account Title (aa)	Beginning Balance (ab)	Additions (ac)	Retirements (ad)	Transfers/ Adjustments (ae)	Ending Balance (af)
	<u>TPIS Amortizable Assets</u>					
2681	Capital leases	0	0	0	0	0
2682	Leasehold improvements	6,635	138	87	0	6,686
2680	Amortizable tangibles	6,635	138	87	0	6,686
2690	Intangibles	0	8,961	0	0	8,961
260	Total TPIS	1,683,849	135,979	32,365	248	1,787,711

Row/ Acct. No.	Account Title (a)	Amount (b)
	<u>Depreciation and Amortization</u>	
3100	Accumulated depreciation	988,528
3200	Accumulated depreciation - PHFTU	0
3300	Accumulated depreciation - nonoperating	22
3410	Accumulated amortization - Capitalized leases	0
3420	Accumulated amortization - Leasehold improvement	5,714
3400	Accumulated amortization - Tangibles	5,714
3500	Accumulated amortization - Intangibles	1,910
3600	Accumulated amortization - Other	0
340	Total Depreciation and Amortization	996,174
350	Net Plant	829,354

B-12B. ANALYSIS OF TELECOMMUNICATIONS PLANT-IN-SERVICE RETIRED

1. Respondents shall report in column (b) amounts charged or credited to the accounts identified in column (a) that are related to plant sold with traffic and in column (c) amounts charged or credited to the accounts identified in column (a) that are related to other plant retired.
2. Charges to Account 3100, Accumulated Depreciation, reported in column (c) shall be reported gross before salvage and cost of removal entries (see Schedule 14A).
3. In the space provided at the bottom of the schedule, respondents shall provide a full explanation of other accounts charged or credited.

Line No.	Account Charged (or Credited) (a)	AMOUNTS RELATING TO	
		Plant Sold With Traffic (b)	Other Plant Retired (c)
1	3100 Accumulated Depreciation	\$	\$ 32,365,460
2	3200 Accumulated Depreciation - Held for Future Telec. Use		
3	3300 Accumulated Depreciation - Nonoperating		
4	3410 Accumulated Amortization - Capitalized leases		
5	3420 Accumulated Amortizaion - Leasehold Improvements		
6	3500 Accumulated Amortization - Intangible		
7	3600 Accumulated Amortization - Other		
8	2006 Nonoperating Plant		
9	7150 Gains and Losses from the Disposition of Land and Artwork		
10	7160 Other Operating Gains and Losses		
11	Cash or Other Asset Account (Net Selling Price of Depreciable Plant Sold With Traffic)		
12	Cash or Other Asset Account (Net Selling Price of Nondepreciable Plant Sold)		
13	Other Accounts Specified		
14			
15			
	Totals	\$	\$ 32,365,460

FULL EXPLANATION OF AMOUNTS REPORTED ABOVE ON LINE 13:

B-12C. ANALYSIS OF ENTRIES IN PROPERTY HELD FOR FUTURE TELECOMMUNICATIONS USE (Account 2002)

1. Respondents shall list in column (a) each item amounting individually to \$5,000 or more and report all others in the aggregate. Amounts reported on this schedule shall be rounded to the nearest thousand dollars.
2. In column (b) respondents shall enter the date the property was recorded in Account 2002, Property Held for the Future Telecommunications Use.
3. In column (c) respondents shall enter the dollars related to the property identified in column (a) at the beginning of the calendar year covered by the report.

Line No.	Location and Description of Property (a)	Date Included in Account 2002 (b)	Book cost of Property Beginning of Year (c)
1	Nothing to report		\$
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
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42			

B-12D. CAPITAL LEASES

1. In Column (a) on page 1, the respondents shall list in account number order each category of plant (Class A account level) for which capital leases are recorded.
2. In succeeding columns, respondents shall disclose in column (b) the present value of the lease commitment at the inception of the lease, in column (c) the accumulated amortization at the close of the period covered by the report, and column (d) the net book value balance at the close of the period (column b minus column c).

Line No.	Type of Property (a)	Capitalized Amount (b)	Accumulated Amortization in Account 3410 (c)	Balance (d)
1	Nothing to report	\$	\$	\$
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30	Total			

B-12C. ANALYSIS OF ENTRIES IN PROPERTY HELD FOR FUTURE TELECOMMUNICATIONS USE (Account 2002) (continued)

4. In column (d) and (e) respondents shall enter additions and retirements, respectively.
5. In column (f) respondents shall enter transfers and adjustments and corrections during the calendar year and fully explain each amount recorded in column (f) which exceeds \$1,000.
6. In column (g) respondents shall enter the dollars related to the property identified in column (a) remaining Account 2002 at the close of the calendar year.

Line No.	Additions During the Year (d)	Retirements During the Year (e)	Transfers and Adjustments Charges and (Credits) (f)	Book cost of Property at End of Year (g)
1	\$ Nothing to report	\$	\$	\$
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
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41				
42				

B-12D. CAPITAL LEASES (continued)

3. In Column (e) on page 2, the respondents shall list in account number order each category of plant for which capital leases are recorded. Line numbers on page 2 shall correspond with line numbers on page 1.
4. In column (f) and (g) respondents shall disclose the amount of the lease obligation to be paid during the coming year to the lessor and the remaining long-term lease obligation at the close of the year covered by the report.
5. In column (h), (i) and (j), respondents shall report the annual lease cost components called for in the column headings and paid during the year covered by the report.

Line No.	Type of Property (e)	Lease Obligations		Annual Lease Cost Components		
		Current Account 4060 (f)	Long-Term Account 4250 (g)	Amortization Account 6563 (h)	Interest Account 7520 (i)	Other (j)
1	Nothing to report	\$	\$	\$	\$	\$
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
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19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30		Total				

B-13A. ANALYSIS OF TELECOMMUNICATIONS PLANT ACQUIRED (Account 1439)

- Report separately each acquisition with respect to which an amount was included in account 1439 at any time during the year, except that minor acquisitions, each with a purchase price of less than \$10,000 accounted for (a) on the basis of cost of acquisition, or (b) on the basis of original cost where there were no entries in account 2005, "Telecommunications Plant Adjustment" may be reported in the aggregate on a separate line for each group.
- List first the data relating to those acquisitions included in account 1439 at the beginning of the year (except minor acquisitions) and then list data for the acquisitions during the year.

Line No.	Name of Vendor (a)	DEBITS DURING THE YEAR				
		Balance at Beginning of the Year (b)	Purchase Price (c)	Reserve Requirement (d)	Acquisitions Expenses (e)	Other (f)
1	Nothing to report	\$	\$	\$	\$	\$
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
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20						
21	Total	\$	\$	\$	\$	\$

B-13A. ANALYSIS OF TELECOMMUNICATIONS PLANT ACQUIRED (Account 1439) (continued)

3. Show in notes the character of amounts reported in column (i).
4. Clearances of residual credit amounts from account 1439 to account 2005 shall be reported in column (h) enclosed in parentheses.

Line No.	Name of Vendor (a)	CREDITS DURING THE YEAR				Balance at End Of the Year (k)
		Amounts Cleared to		Other Clearances		
		Account 2001 (g)	Account 2005 (h)	Acct. No. (i)	Amount (j)	
1	Nothing to report	\$	\$	\$	\$	\$
2						
3						
4						
5						
6						
7						
8						
9						
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18						
19						
20						
21	Total	\$	\$	\$	\$	\$

B-13B. ANALYSIS OF TELECOMMUNICATIONS PLANT PURCHASED FROM OR SOLD TO AFFILIATES

1. Report separately by affiliate and account number, sales and/or purchases with respect to which an amount was included in Account 2001 at any time during the year. The net book value included in column (f) shall equal gross investment less applicable accumulated depreciation and other appropriate items (column (e)).
2. A "P" in column (a) represents a purchase. An "S" in column (a) represents a sale.

Line No.	Type of Trans. (a)	Name of Affiliate (b)	Original Cost (c)	Accumulated Depreciation (d)	Other (e)	Net Book Value (f)	Fair Market Value (g)	Purchase Price (h)	Sale Price (i)
1			\$	\$	\$	\$	\$	\$	\$
2									
3									
4									
5									
6									
7									
8									
9									
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COMPANY: New England Tel. & Tel.
STUDY AREA: New Hampshire
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TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
(Dollars in thousands)

TABLE B - 5
PAGE 1 OF 4

Row No.	Description (a)	Beginning Balance (b)	CREDITS DURING THE YEAR		
			Accruals (c)	Salvage (d)	Other Credits (e)
0100	Motor Vehicles	107	122	2	0
0110	Aircraft	0	0	0	0
0120	Tools and other work equipment	8,258	952	0	211
0150	Buildings	26,061	2,381	409	0
0160	Furniture	640	176	0	475
0180	Office Support Equipment	1,170	397	0	22
0190	Company Communications Equipment	4,452	1,422	3	41
0200	General Purpose Computers	17,061	3,200	3	56
0210	Total Support Assets	57,749	8,650	417	805
0220	Analog Electronic Switching	1,016	-3	52	1
0230	Digital Electronic Switching	154,611	26,937	36	935
0240	Step-by-Step Switching	1,897	0	0	0
0250	Crossbar Switching	123	0	0	0
0260	Other Electro-mech. Switching	0	0	0	0
0270	Total Central Office-Switching	157,647	26,934	88	936
0280	Operator Systems	473	435	0	0
0290	Satellite and Earth Sta. Facilities	0	0	0	0
0300	Other Radio Facilities	376	86	0	0
0310	Circuit Equipment	197,141	30,990	215	37
0320	Total Central Office-Transmission	197,517	31,076	215	37
0330	Station Apparatus	-121	0	0	0
0340	Customer Premises Wiring	0	0	0	0
0350	Large Private Branch Exchange	0	0	0	0

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TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION

TABLE B - 5
 PAGE 2 OF 4

(Dollars in thousands)

Row No.	Description (a)	Beginning Balance (b)	CREDITS DURING THE YEAR		
			Accruals (c)	Salvage (d)	Other Credits (e)
0360	Public Telephone Terminal Equipment	3,433	339	0	86
0370	Other Terminal Equipment	10,652	1,463	0	13
0380	Total Info. Origination/Termination	13,964	1,802	0	99
0390	Poles	65,331	7,670	43	0
0400	Aerial Cable	290,685	28,477	283	0
0410	Underground Cable	60,725	5,674	39	0
0420	Buried Cable	31,177	2,872	0	0
0430	Submarine Cable	890	51	0	0
0440	Deep Sea Cable	0	0	0	0
0450	Intrabuilding Network Cable	737	83	0	0
0460	Aerial Wire	6,527	153	0	0
0470	Conduit Systems	25,233	2,180	0	0
0480	Total Cable and Wire Facilities	481,305	47,160	365	0
0490	Total Accumulated Depreciation	908,655	116,057	1,085	1,877

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TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
(Dollars in thousands)

TABLE B - 5
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Row No.	Description (a)	CHARGES DURING THE YEAR				Ending Balance (j)
		Retirements w/Traffic (f)	Retirements w/o Traffic (g)	Cost of Removal (h)	Other Charges (i)	
0100	Motor Vehicles	0	13	0	0	218
0110	Aircraft	0	0	0	0	0
0120	Tools and other work equipment	0	778	0	0	8,643
0150	Buildings	0	1,457	474	0	26,920
0160	Furniture	0	519	0	0	772
0180	Office Support Equipment	0	28	0	0	1,561
0190	Company Communications Equipment	0	56	0	1	5,861
0200	General Purpose Computers	0	9,104	0	0	11,216
0210	Total Support Assets	0	11,955	474	1	55,191
0220	Analog Electronic Switching	0	9	16	0	1,041
0230	Digital Electronic Switching	0	6,555	150	0	175,814
0240	Step-by-Step Switching	0	0	0	0	1,897
0250	Crossbar Switching	0	0	0	0	123
0250	Other Electro-mech. Switching	0	0	0	0	0
0270	Total Central Office-Switching	0	6,564	166	0	178,875
0280	Operator Systems	0	0	14	0	894
0290	Satellite and Earth Sta. Facilities	0	0	0	0	0
0300	Other Radio Facilities	0	13	2	0	447
0310	Circuit Equipment	0	6,112	341	0	221,930
0320	Total Central Office-Transmission	0	6,125	343	0	222,377
0330	Station Apparatus	0	0	0	0	-121
0340	Customer Premises Wiring	0	0	0	0	0
0350	Large Private Branch Exchange	0	0	0	0	0

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TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
 (Dollars in thousands)

TABLE B - 5
 PAGE 4 OF 4

Row No.	Description (a)	CHARGES DURING THE YEAR				Ending Balance (j)
		Retirements w/Traffic (f)	Retirements w/o Traffic (g)	Cost of Removal (h)	Other Charges (i)	
0360	Public Telephone Terminal Equipment	0	228	0	0	3,630
0370	Other Terminal Equipment	0	155	14	2,393	9,566
0380	Total Info. Origination/Termination	0	383	14	2,393	13,075
0390	Poles	0	1,532	- 1,816	0	69,696
0400	Aerial Cable	0	3,607	1,262	0	314,576
0410	Underground Cable	0	1,043	157	0	65,238
0420	Buried Cable	0	253	50	0	33,746
0430	Submarine Cable	0	37	0	0	904
0440	Deep Sea Cable	0	0	0	0	0
0450	Intrabuilding Network Cable	0	4	0	0	816
0460	Aerial Wire	0	185	102	0	6,393
0470	Conduit Systems	0	589	77	0	26,747
0480	Total Cable and Wire Facilities	0	7,250	3,464	0	518,116
0490	Total Accumulated Depreciation	0	32,277	4,475	2,394	988,528

BELL ATLANTIC TELEPHONE COMPANY
STATE OF NEW HAMPSHIRE
BASIS OF CHARGES FOR DEPRECIATION - INTERSTATE
YEAR ENDED DECEMBER 31, 1999

LINE	ACCOUNT NUMBER AND TITLE OF PLANT ACCOUNTS AND SUBACCOUNTS (a)	DEPR. ALLOW. METHOD (b)	DEPR. PROCE- DURES (c)	WHOLE or REM LIFE (d)	AVERAGE REMAINING LIFE (YEARS) (e)	FUTURE NET SALVAGE (%) (f)	DEPRECIATION RESERVES (\$) (g)	RATE (%) (h)	RATIO OF DEPR. RESERVE TO AVG. MONTHLY BOOK COST (%) (i)
1	2112 Motor Vehicles	SL	ELG	R	0.6	11	217,553	2.7	4.80%
2	2114 Spec Purp Vehicles	SL	0	R	8.3	0	90,213	4.8	90.88%
3	2115 Garage Work Equip	SL	0	R	7.2	0	294,907	5.8	68.49%
4	2116 Other Work Equip	SL	0	R	8.2	0	8,257,466	7	54.50%
5	2121 Buildings	SL	ELG	R	24	5	26,920,034	2.8	31.58%
6	2122.1 Furniture	SL	ELG	R	8.4	0	771,826	9.6	24.64%
7	2123.1 Office Equipment	SL	ELG	R	6	0	1,588,939	13.5	50.52%
8	2123.2 Official Comm. Equip	SL	0	R	3.2	0	5,832,398	14.3	58.01%
9	2124 Computers	SL	ELG	R	2.9	0	11,218,077	21.8	80.51%
10	2211 Analog Switch	SL	0	R	1.1	-2	1,041,058	40.1	0.00%
11	2212 Digital Switch	SL	ELG	R	8.2	0	175,814,155	7.6	50.88%
12	2215 Electro-mechanical	SL	ELG	R	0	0	2,020,067	0	0.00%
14	2220 Operator Systems	SL	ELG	R	4	0	893,785	21.6	44.32%
15	2231 Radio	SL	ELG	R	3.6	-5	446,871	7.5	38.75%
16	2232.11 DDS	SL	ELG	R	3.6	-5	2,387,136	10.5	90.31%
17	2232.1 Digital Circuit - Other	SL	ELG	R	5.6	0	198,297,395	8.6	59.06%
18	2232.2 Analog Circuit	SL	ELG	R	3.3	-5	21,245,435	7.9	102.81%
19	2311 Station Aparatus	SL	0	R	1.9	0	(120,524)	0	0.00%
	2351 Public Telephone	SL	0	R	3.8	0	3,629,907	12.1	67.34%
21	2362.1 Other Term Equip	SL	0	R	4.6	-5	9,565,795	8.1	52.05%
22	2411 Poles	SL	ELG	R	19.1	-55	69,696,311	5.8	52.81%
23	2421.11 Aerial CA Exch Met	SL	ELG	R	10.4	-24	282,011,550	6.4	71.63%
24	2421.12 Aerial CA Exch N-Met	SL	ELG	R	16.3	-24	6,385,185	6.5	31.36%
25	242121 Aerial CA Toll Met	SL	ELG	R	1.8	-20	14,801,464	0	135.22%
26	2421.22 Aerial CA Toll N-Met	SL	ELG	R	15.6	-17	11,377,561	5.7	46.13%
27	2422.11 Undrgd CA Exch Met	SL	ELG	R	14	-17	49,169,269	4.7	58.90%
28	2422.12 Undrgd CA Exch N-Met	SL	ELG	R	14	-17	4,956,169	6.5	32.78%
29	2422.21 Undrgd CA Toll Met	SL	ELG	R	1.7	-29	3,849,170	0	140.44%
30	2422.22 Undrgd CA Toll N-Met	SL	ELG	R	15	-17	7,263,669	5.5	51.90%
31	2423.11 Buried CA Exch Met	SL	ELG	R	9.9	-10	33,312,959	5.7	66.41%
32	2423.12 Buried CA Exch N-Met	SL	ELG	R	15.8	-10	7,133	5.2	30.50%
33	2423.21 Buried CA Toll Met	SL	ELG	R	2.4	-5	404,877	3.1	108.10%
34	2423.22 Buried CA Toll N-Met	SL	ELG	R	16.1	-5	21,194	5.2	41.94%
35	2424.11 Sub CA Exch Met	SL	ELG	R	10.8	-10	813,091	4.4	76.11%
36	2424.12 Sub CA Exch N-Met	SL	ELG	R	18.7	-5	2,438	4.7	35.82%
37	2424.21 Sub CA Toll Met	SL	ELG	R	9.3	-5	88,851	5.2	101.47%
38	2424.22 Sub CA Toll N-Met	SL	ELG	R	0	0	-	0	0.00%
39	2426.11 Intra Ntwk CA Met	SL	ELG	R	11.9	-28	721,959	7	72.03%
40	2426.12 Intra Ntwk CA N-Met	SL	ELG	R	16	-27	94,202	6.4	47.49%
41	2431 Aerial Wire	SL	ELG	R	4.9	-69	6,393,253	9.9	137.35%
42	2441 Conduit	SL	ELG	R	40	-10	26,747,196	2.2	27.05%

B-15. ANALYSIS OF ENTRIES IN ACCUMULATED AMORTIZATION (Accounts 3410, 3420, 3500, 3600)

- For each account identified in the column headings for columns (b) through (e), respondents shall enter credits to accumulated amortization for charges to the account identified in column (a). If charges are made to an account not specified in column (a), respondents shall insert the account number and title in the space provided in column (a) and the amounts in the appropriate column.
- At the bottom of the schedule respondents shall describe how the annual amortization charges were determined for amounts reported in columns (d) and (e).

Line No.	Particulars (a)	Amounts Applicable to Account 3410 (b)	Amounts Applicable to Account 3420 (c)	Amounts Applicable to Account 3500 (d)	Amounts Applicable to Account 3600 (e)
1	Balance at beginning of the year	\$ (10)	\$ 5,163,935	\$	\$
	ADDITIONS DURING THE YEAR Charged or (credited) to account:				
2	7160 Other Operating Gains and Losses				
3	7300 Non-operating Income				
4	6563.1 Amortization Expense - Capitalized leases	0			
5	6563.2 Amortization Expense - Leasehold Improvements		637,923		
6	6564 Amortization Expense - Intangible				
7	6565 Amortization Expense - Other Other accounts (specify):				
8					
9					
10					
11	Total additions during the Year	\$ 0	\$ 637,923	\$	\$
	CLEARANCES DURING THE YEAR Clearance from account:				
12	2005 Telecom. Plant Adjustment				
13	2681 Capital leases	0			
14	2682 Leasehold Improvements		88,016		
15	Other accounts (specify):				
16					
17					
18					
19	Total clearances during the year	\$ 0	\$ 88,016	\$	\$
20	Balance at end of year	\$ (10)	\$ 5,713,842	\$	\$

BASIS OF ANNUAL AMORTIZATION CHARGES

B-16. STATEMENT OF CASH FLOWS

- Report below by source the amounts applicable to increase and decrease in cash and cash equivalents for the year.
- For all compound amounts reported, a separate schedule is to be prepared with detail breakdown indicating applicable balance sheet accounts and amounts.

Line No.	Description of Item (a)	Amount (b)	Amount (c)
	Increase/(Decrease) in Cash and Cash Equivalents		
	Cash flows from Operating Activities:		
1	Net Income		\$
	Adjustments to Recount Net Income to Net Cash Provided by Operating Activities:		
2	Depreciation and Amortization	\$	
3	Provision for Losses for Accounts Receivable		
4	Deferred Income Taxes - Net		
5	Unmortized ITC - Net		
6	Allowance for Funds Used During Construction		
7	Net Change in Operating Receivables		
8	Net Change in Materials, Supplies and Inventories		
9	Net Charge in Operating Payables and Accrued Liabilities		
10	Net Charge in Other Assets and Deferred Charges		
11	Net Charge Other in Liabilities and Deferred Credits		
12	Other (explained)		
13	Total Adjustments		
		XXXXXXXXXXXX	
14	Net Cash provided by (used in) Operating Activities	XXXXXXXXXXXX	\$

B-30B. NET DEFERRED OPERATING INCOME TAXES (Accounts 4100 and 4340)

1. In column (b) respondents shall provide the beginning balance for the year for each of the line items in column (a).
2. In columns (c) and (d) respondents shall provide the account numbers and amounts, respectively, for current year deferrals.
3. In column (e) respondents shall provide the amounts for the current year amortizations.
4. In column (f) respondents shall provide the adjustments debit or (credit) made to the items in column (a) if the adjustment amounts to \$10,000 or more. Each adjustment shall also be explained at the bottom of this schedule.
5. In column (g) respondents shall provide the ending balance for the year.

Line No.	Particulars (a)	Balance at Beginning of Year (b)	Account (c)	Current Year Accrual (d)	Current Year Amortization (e)	Adjustments debit or (Credit) (f)	Balance at End of Year (g)
	PROPERTY RELATED						
	NET CURRENT OPERATING INCOME TAXES (Account 4100)						
	Provision for Deferred Operating Income Taxes-Net						
1.	Federal Income Taxes						
2.	State and Local Income Taxes						
3.	Total Net Current Operating Income Taxes (Account 4100)	\$ NONE	7250	\$ NONE	\$ NONE	\$ NONE	\$ NONE
	NET NON-CURRENT OPERATING INCOME TAXES (Account 4340)						
	Provision for Deferred Operating Income Taxes-Net						
4.	Federal Income Taxes	88,850,668		7,942,090			96,792,758
5.	State and Local Income Taxes	20,073,317		3,519,115			23,592,492
6.	Total Net Current Operating Income Taxes (Account 4340)	\$108,923,985	7250	\$11,461,265	\$0	\$0	\$120,385,250
7.	TOTAL PROPERTY RELATED DEFERRED OPERATING INCOME TAXES	\$108,923,985		\$11,461,265	\$0		\$120,385,250
	NONPROPERTY RELATED						
	NET CURRENT OPERATING INCOME TAXES (Account 4100)						
	Provision for Deferred Operating Income Taxes-Net						
8.	Federal Income Taxes	5,609,486		(3,551,017)			2,058,469
9.	State and Local Income Taxes	1,112,094		(602,506)			509,588
10.	Total Net Current Operating Income Taxes (Account 4100)	\$6,721,580	7250	(\$4,153,523)	\$0	\$0	\$2,568,057
	NET NON-CURRENT OPERATING INCOME TAXES (Account 4340)						
	Provision for Deferred Operating Income Taxes-Net						
11.	Federal Income Taxes	(51,867,736)		1,354,607		(4,977,628)	(55,490,757)
12.	State and Local Income Taxes	(10,422,454)		30		(1,050,094)	(11,472,518)
13.	Total Net Non-current Operating Income Taxes (Account 4340)	(\$62,290,190)	7250	\$1,354,637	\$0	(\$6,027,722)	(\$66,963,275)
14.	TOTAL NONPROPERTY RELATED DEFERRED OPERATING INCOME TAXES	(\$55,568,610)		(\$2,798,886)	\$0	(\$6,027,722)	(\$64,395,218)
15.	TOTAL DEFERRED OPERATING INCOME TAXES	\$53,355,375		\$8,662,379	\$0	(\$6,027,722)	\$55,990,032

B-30C. NET DEFERRED NON-OPERATING INCOME TAXES (Accounts 4110 and 4350)

1. In column (b) respondents shall provide the beginning balance for the year for each of the line items in column (a).
2. In columns (c) and (d) respondents shall provide the account numbers and amounts, respectively, for current year deferrals.
3. In column (e) respondents shall provide the amounts for the current year amortizations.
4. In column (f) respondents shall provide the adjustments debit or (credit) made to the items in column (a) if the adjustment amounts to \$10,000 or more. Each adjustment shall also be explained at the bottom of this schedule.
5. In column (g) respondents shall provide the ending balance for the year.

Line No.	Particulars (a)	Balance at Beginning of Year (b)	Account (c)	Current Year Accrual (d)	Current Year Amortization (e)	Adjustments Debit or (Credit) (f)	Balance at End of Year (g)
	PROPERTY RELATED						
	NET CURRENT NON-OPERATING INCOME TAXES (Account 4110)						
	Provision for Deferred Non-Operating Income Taxes-Net						
1.	Federal Income Taxes		7450				
2.	State and Local Income Taxes		7450				
	Deferred Income Tax Effect of Extraordinary Items-Net						
3.	Federal Income Taxes		7640				
4.	State and Local Income Taxes		7640				
5.	Total Net Current Non-Operating Income Taxes (Account 4110)	\$ NONE		\$ NONE	\$ NONE	\$ NONE	\$ NONE
	NET NON-CURRENT NON-OPERATING INCOME TAXES (Account 4350)						
	Provision for Deferred Non-Operating Income Taxes-Net						
6.	Federal Income Taxes		7450				
7.	State and Local Income Taxes		7450				
	Deferred Income Tax Effect of Extraordinary Items-Net						
8.	Federal Income Taxes		7640				
9.	State and Local Income Taxes		7640				
10.	Total Net Noncurrent Non-Operating Income Taxes (Account 4350)	\$ NONE		\$ NONE	\$ NONE	\$ NONE	\$ NONE
11.	TOTAL PROPERTY RELATED DEFERRED NON-OPERATING INCOME TAXES	\$ NONE		\$ NONE	\$ NONE	\$ NONE	\$ NONE

B-30C. NET DEFERRED NON-OPERATING INCOME TAXES (Accounts 4110 and 4350) (Cont'd)

Line No.	Particulars (a)	Balance at Beginning of Year (b)	Account (c)	Current Year Accrual (d)	Current Year Amortization (e)	Adjustments Debit or (Credit) (f)	Balance at End of Year (g)
NONPROPERTY RELATED							
NET CURRENT NON-OPERATING INCOME TAXES (Account 4110)							
	Provision for Deferred Non-Operating Income Taxes-Net						
12.	Federal Income Taxes	(1,574,105)	7450				(1,574,105)
13.	State and Local Income Taxes	(420,687)	7450				(420,687)
	Deferred Income Tax Effect of Extraordinary Items-Net						
14.	Federal Income Taxes	0	7640				0
15.	State and Local Taxes	0	7640				0
16.	Total Net Current Non-Operating Income Taxes (Account 4110)	(\$1,994,792)		\$0	\$0	\$0	(\$1,994,792)
NET NON-CURRENT NON-OPERATING INCOME TAXES (Account 4350)							
	Provision for Deferred Non-Operating Income Taxes-Net						
17.	Federal Income Taxes	(506,775)	7450				(506,775)
18.	State and Local Income Taxes	(273,309)	7450				(273,309)
	Deferred Income Tax Effect of Extraordinary Items-Net						
19.	Federal Income Taxes	0	7640	0			0
20.	State and Local Income Taxes	0	7640	0			0
21.	Total Net Noncurrent Non-Operating Income Taxes (Account 4350)	(\$780,084)		\$0	\$0	\$0	(\$780,084)
22.	TOTAL NONPROPERTY RELATED DEFERRED NON-OPERATING INCOME TAXES	(\$2,774,876)		\$0	\$0	\$0	(\$2,774,876)

I-35A INCREASE IN OPERATING EXPENSES

Give explanation of all accounts, over \$500, that have increased 10% or more over the prior year.

6112 – Motor Vehicle Expense is up \$578,300 in 1999 due to higher material purchases.

6115 – Garage Work Equipment Expense is up \$10,600 in 1999 as a result of higher plant labor costs.

6121 – Land and Building Expense increased \$2,941,000 due to higher contract services expense as well as increased charges from affiliates.

6411 – Pole Expense is up \$798,400 due to increased plant labor and contract services.

6441 – Conduit Systems Expense increased \$113,900 due to higher contract service expense.

6512 – Provisioning Expense is up \$519,500 due to an increase in material and supplies.

6540 – Access Expense increased \$20,056,600 compared to 1998 due to the increase in reciprocal compensation expenses.

6612 – Sales Expense is up \$3,589,600 as a result of increased affiliate billing.

6613 – Product Advertising Expense increased \$5,970,500 as a result of business advertising expense in December 1999 that was allocated to New Hampshire instead of being allocated to the entire Bell Atlantic region. This allocation error was corrected in January 2000.

6622 – Number Services Expense increased \$260,900 due to an increase in corporate transactions and affiliate charges.

6712 – Planning Expense increased \$71,100 due to higher affiliate charges.

6726 – Procurement Expense is up \$165,200 due to an increase in affiliate expense.

I-36D. EXTRAORDINARY ITEMS (Accounts 7610, 7620, 7630, 7640)

1. Give below a brief description of each item included in accounts 7610, Extraordinary Income Credits and 7620, Extraordinary Income Charges.
2. Give reference to Commission approval, including date of approval for extraordinary treatment of any item.
3. Income tax effects relating to each extraordinary item should be listed in Column (c) and Column (d).

Line No.	Description of Items (a)	Gross Amount (b)	Current Income Tax Effect (c)	Account 7640 Provision for Deferred Income Tax Effect (d)
1	Account 7610 Extraordinary Income Credits	\$	\$	
2	Nothing to report			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15	TOTALS	\$	\$	
16	Account 7620 Extraordinary Income Charges	\$	\$	
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30	TOTALS	\$	\$	
31	Net Extraordinary Items	\$	\$	

I-37. NONOPERATING INCOME AND EXPENSES (Account 7300)

Line No	Item (a)	Amount for the Current Year (b)	Increase Over Preceding Year (c)
1	7310 Dividend Income	\$	\$
2	7320 Interest Income		
3	7330 Income From Sinking and Other Funds		
4	7340 Allowance for Funds Used During Construction		
5	7350 Gains or Losses for the Disposition of Certain Property		
6	7355 Equity in Earnings of Affiliated Companies		
7	7360 Other Nonoperating Income		
8	7370 Special Charges		
9	Total Nonoperating Income and Expenses	\$	\$

I-38. OTHER OPERATING INCOME AND EXPENSES (Account 7100)

Line No	Item (a)	Amount for the Current Year (b)	Increase Over Preceding Year (c)
1	7110 Income from Custom Work	\$	\$
2	7130 Return from Nonregulated Use of Regulated Facilities		
3	7140 Gains and Losses from Foreign Exchange		
4	7150 Gains and Losses from the Disposition of Land and Artwork		
5	7160 Other Operating Gains and Losses		
6	Total Other Operating Income and Expenses	\$	\$

I-39. SPECIAL EXPENSES ATTRIBUTABLE TO FORMAL REGULATORY CASES

1. Show, to the extent indicated by the following instructions and columnar captions, the expenses incurred during the year in connection with formal cases before Federal, State and other regulatory commissions, and in cases in which such a commission is a party, including to the same extent, the cost of defense and prosecution of petitions and complaints presented to such commissions and the cost of valuations, inventories and appraisals of plant made for rate-case purposes and those taken in compliance with State and other regulatory authorities.
2. Expenses in connection with the procurement of franchises, issuance of capital stock and funded debt, and the expenses of securing certificates of convenience and necessity shall not be included in this schedule.
3. Give in column (a) a complete description of the regulation, hearing, or case that occasioned the items reported, including its number or other identification and the name of the regulatory commission concerned.
4. Column (b) shall include special assessments by regulatory commissions pertaining to the proceedings reported. General assessments by such commissions shall not be included in this schedule.
5. Column (c) shall include amounts such as fees, retainers, and expenses (excepting minor expenses not readily separable) paid to attorneys, consultants, and others not carried on the payroll of respondent.
6. Column (d) shall include salaries and wages and readily associated expenses of employees that have been employed or retained in service by respondent solely or almost entirely because of one or more of the proceedings reported.
7. Total expenses reported in columns (b), (c) and (d) shall be reported in column (e).

Line No.	Description of Regulation or Case (a)	Special Assessments by Regulatory Commissions (b)	OTHER SPECIAL EXPENSES		Total Reported Expenses and Assessments (e)
			Fees, Retainers Expenses, and Other Billed Items (c)	Incremental Payroll Costs and Directly Associated Expenses (d)	
1	BA-NH Approval of SGAT DR #97-171	\$	\$ 68,560	\$	\$ 68,560
2	BA-NH Appeal of Dark Fiber DE #97-229		4,534		4,534
3	UNH Special Contract DT #99-086		2,184		2,184
4	Incremental Cost DT #99-018		53,491		53,491
5	Y2K Plans IR #98-039		41,653		41,653
6	Area Codes DT #99-603		15,251		15,251
7	Reciprocal Compensation DT #99-081, #99-085		10,805		10,805
8					
9					
10					
11					
12					
13	Total	\$	\$ 196,478	\$	\$ 196,478

I-40. ADVERTISING

1. Respondents shall disclose on line 1, the total amount charged to Account 6613, Product Advertising. Those costs shall include costs incurred in developing and implementing promotional strategies to stimulate the purchase of products and services.
2. Respondents shall disclose on line 2 the total amount of external relations expenditures to include cost to maintain relations with the government, regulators, other companies and the general public.
3. On line 3 respondents shall disclose the total costs incurred that are typically given special regulatory scrutiny for ratemaking purposes. These costs are presumed to be excluded from the costs of service in setting rates.

Line No.	Account No. (a)	Account Title (b)	Amount During the Year (c)
1	6613	Product Advertising	\$ 8,214,461
2	6722	External Relations	3,624,620
3	7370	Special Charges	
		Other (Specify):	
4			
5			
6			
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32			
33			
34			
35			
36			
37			
38			
39		Total	\$ 11,839,081

I-41. GENERAL SERVICES AND LICENSES

1. Respondents shall enter in column (a) the name of the affiliate to whom respondents paid \$10,000 or more for services received under a license agreement, a general service contract, or other arrangement providing for the furnishing of general account, engineering, financial, legal, patent, and other general services.
2. Respondents shall describe in column (b) the type of service provided.

Line No.	Name of Affiliate (a)	Service Provided (b)	Amount (c)
1	Telesector Resources Group	\$	\$68,505,103
2	NYNEX Government Affairs	Billing associated	96,741
3	Bell Atlantic Network Services	with the provision	22,495,515
4		of Technical,	
5		Regulatory,	
6		Government Relations,	
7		Centralized Data	
8		Processing Services,	
9		Marketing and	
10		Method Services and	
11		Training Systems	
12		support. The respondent	
13		paid for materials,	
14		apparatus, equipment,	
15		supplies and services.	
16			
17			
18			
19			
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21			
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34			
35			
36			
37			
38			
39			
40			
41			
42	Aggregate of All Other Amounts		
43		Total	\$ 91,097,359

I-42. MEMBERSHIP FEES AND DUES

1. Respondents shall disclose in column (b) the number of organizations, in column (c) the number of memberships and in column (d) the amount paid for membership fees and dues for each line item in column (a).
2. Respondents shall specify in column (a) any other type of organization not provided for elsewhere on this schedule.

Line No.	Particulars (a)	NUMBER OF		Amount Amount (d)
		Organi- zations (b)	Member- ships (c)	
	EXPENDITURES CHARGED TO OPERATING EXPENSES			
1	Associations of Telecommunications Companies			
2	Trade, Technical and Professional Associations			\$ 1,578
	Other Organizations (specify type):			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15	Total			\$ 1,578
16	EXPENDITURES CHARGED TO ACCOUNT 7370			
17	Social and Athletic Clubs			
18	Service Clubs (Rotary, Kiwanis, etc.)			52,807
19	Other Organizations (specify type):			1,500
20				
21	Trade, Technical and Professional Associations			7,594
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37	Total			\$ 61,901

FCC Report 43-02
ARMIS USOA REPORT

COMPANY: New England Tel. & Tel.
STUDY AREA: All
PERIOD: Jan 1999 to Dec 1999
COSA: NETC

Unrestricted Version
SUBMISSION 1
FOOTNOTE TABLE

CONFIDENTIAL TREATMENT TABLE

PAGE 1 OF 1

Table	Row	Column (s)
(a)	(b)	(c)

THE COMPANY HAS NOT REQUESTED CONFIDENTIAL TREATMENT FOR
ANY DATA IN THIS REPORT.

COMPANY: New England Tel. & Tel.
STUDY AREA: All
PERIOD: Jan 1999 to Dec 1999
COSA: NETC

Unrestricted Version
SUBMISSION 1
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Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING
(Dollars in Thousands)

Row/ Acct. No.	Account Title (a)	Amount (b)
REVENUE ACCOUNTS		
Local Network Revenues		
5001	Basic area revenue	1,714,337
5002	Optional extended area revenue	0
5003	Cellular mobile service revenue	28,850
5004	Other mobile service revenue	2,123
510	Basic local service revenue	1,745,310
5010	Public telephone revenue	N/A
5040	Local private line revenue	105,910
5050	Customer premises revenue	163
5060	Other local exchange revenue	402,237
5069	Other local exchange revenue settlements	1,549
520	Local network service revenue	2,255,169
Network Access Services Revenues		
5081	End user revenue	444,873
5082	Switched access revenue	529,276
5083	Special access revenue	305,482
5084	State access revenue	137,812
5080	Network access revenue	1,417,443
Long Distance (LD) Network Services Revenues		
5100	LD message revenue	491,419
5111	LD inward-only revenue	24,967
5112	LD outward-only revenue	490
5110	Unidirectional LD Revenue	25,457
5121	Subvoice grade LD private network revenue	937
5122	Voice grade LD private network revenue	27,741
5123	Audio program grade LD private network revenue	0
5124	Video program grade LD private network revenue	0
5125	Digital transmission LD private network revenue	31,094
5126	LD private network switching revenue	0
5128	Other LD private network revenue	0
5129	Other LD private network revenue settlements	1,109
5120	Long distance private network revenue	60,881
5160	Other long distance revenue	9,945
5169	Other long distance revenue settlements	0
525	LD Network Service Revenues	587,702
Miscellaneous Revenues		
5230	Directory revenue	51,131
5240	Rent revenue	58,775
5250	Corporate operations revenue	1,750
5261	Special billing arrangements revenue	1,014
5262	Customer operations revenue	286
5263	Plant operations revenue	2
5264	Other incidental regulated revenue	24,629
5269	Other revenue settlements	0
5260	Miscellaneous revenue	25,931
5270	Carrier billing and collection revenue	63,574
5200	Miscellaneous revenue	201,161
5280	Nonregulated revenue	152,296
5301	Uncollectible revenue-telecommunications	67,963
5302	Uncollectible revenue-other	133
5300	Uncollectible revenue	68,096
530	Total Operating Revenues	4,545,675

COMPANY: New England Tel. & Tel.
STUDY AREA: All
PERIOD: Jan 1989 to Dec 1989
COSA: NCTC

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Table 1-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING

(Dollars in Thousands)

Row Acct. No.	Account Title (aa)	Total (ab)	Salaries and Wages (ac)	Benefits (ad)	Rents (ae)	Other Expenses (af)
	EXPENSE ACCOUNTS					
	Plant Specific Operations					
6112	Motor vehicle	61,053	5,772	1,453	19,774	34,048
610	Clearance - Motor vehicle	50,961	4,787	1,250	18,026	26,898
615	Net Balance - Motor vehicle	10,092	991	203	1,748	7,150
6113	Aircraft	27	0	0	6	21
620	Clearance - Aircraft	0	0	0	0	0
625	Net Balance - Aircraft	27	0	0	6	21
6114	Tools and other work equipment	10,667	170	43	49	10,405
630	Clearance - Tools and other work equipment	10,463	365	103	166	9,606
635	Net Balance - Tools and other work equipment	204	-218	-60	-117	599
6110	Network support	10,323	773	143	1,637	7,770
6121	Land & building	103,291	7,753	1,946	53,137	40,455
6122	Furniture & artworks	1,233	0	0	1,442	-209
6123	Office equipment	14,029	6,844	1,640	1,247	4,298
6124	General purpose computers	123,843	8	2	-749	124,562
6120	General support	242,396	14,605	3,568	55,077	169,126
6211	Analog electronic	4,362	2,557	660	3	1,142
6212	Digital electronic	76,417	52,587	13,063	113	10,654
6215	Electro-mechanical	0	1	1	1	-3
6210	Central Office-switching	80,779	55,145	13,724	117	11,793
6220	Operator systems	-25	9	2	0	-36
6231	Radio systems	83	53	13	0	17
6232	Circuit equipment	50,132	36,622	9,014	406	4,090
6230	Central office-transmission	50,215	36,675	9,027	406	4,107
6311	Station apparatus	0	0	0	0	0
6341	Large PBX	0	0	0	0	0
6351	Public telephone terminal equipment	12,036	6,436	1,818	195	3,787
6362	Other terminal equipment	81,711	54,390	12,932	1,218	13,171
6310	Information origination/termination expense	93,747	60,826	14,550	1,413	16,958
6411	Poles	14,898	3,263	812	7,241	3,583
6421	Aerial cable	264,557	181,178	44,548	5,898	32,933
6422	Underground cable	53,175	31,776	7,753	1,064	12,562
6423	Buried cable	23,483	14,381	3,456	449	5,207
6424	Submarine cable	1	1	0	0	0
6425	Deep sea cable	0	0	0	0	0
6426	Intrabuilding network cable	4,920	3,447	818	66	569
6431	Aerial wire	4,076	2,787	663	94	532
6441	Conduit systems	6,789	918	229	730	6,912
6410	Cable and wire	373,910	237,751	58,279	15,562	62,318
850	Total Plant Specific Operations	851,345	405,784	99,313	74,212	272,036

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STUDY AREA: All
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Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING
(Dollars in Thousands)

Row Acct No.	Account Title (aa)	Total (ab)	Salaries and Wages (ac)	Benefits (ad)	Rents (ae)	Other Expenses (af)
	Plant Nonspecific Operations					
6511	PHFTU	0	0	0	0	0
6512	Provisioning	22,584	1,842	460	N/A	20,282
660	Clearance - Provisioning	21,068	170	40	N/A	20,858
665	Net Balance - Provisioning	1,516	1,672	420	N/A	-576
6510	Other property plant and equipment expense	1,518	1,872	420	N/A	-576
6531	Power	26,418	0	0	N/A	26,418
6532	Network administration	52,684	33,578	8,470	N/A	10,636
6533	Testing	86,297	66,173	16,404	N/A	3,720
6534	Plant operations administration	101,049	42,895	13,361	N/A	44,793
670	Clearance - Plant operations administration	17,747	8,146	2,154	N/A	7,447
675	Net Balance - Plant operations administration	83,302	34,749	11,207	N/A	37,346
6535	Engineering	65,886	15,555	4,085	N/A	46,246
680	Clearance - Engineering	17,591	2,008	517	N/A	15,066
685	Net Balance - Engineering	48,295	13,547	3,568	N/A	31,180
6530	Network Operations	296,996	148,047	39,649	N/A	109,300
6540	Access	255,021	-1	0	N/A	255,022
6561	Depreciation-TPIS	1,007,910	N/A	N/A	N/A	1,007,910
6562	Depreciation-PHFTU	0	N/A	N/A	N/A	0
6563	Amortization-tangible	7,222	N/A	N/A	N/A	7,222
6564	Amortization-intangible	21,919	N/A	N/A	N/A	21,919
6565	Amortization-other	5,784	N/A	N/A	N/A	5,784
6560	Depreciations & Amortization Expense	1,042,815	N/A	N/A	N/A	1,042,815
690	Total Plant Nonspecific Operations	1,596,348	149,718	40,069	N/A	1,406,561
	Customer Operations					
6611	Product management	91,059	1,591	440	N/A	89,028
6612	Sales	81,987	23,296	6,905	N/A	51,786
6613	Product advertising	24,081	1	-1	N/A	24,081
6610	Marketing Expense	197,127	24,888	7,344	N/A	164,895
6621	Call completion	15,220	10,258	2,542	N/A	2,420
6622	Number services	44,678	33,374	8,033	N/A	3,271
6623	Customer services	276,667	139,031	34,456	N/A	103,180
6620	Service Expense	336,565	182,863	45,031	N/A	108,671
700	Total Customer Operations	533,692	207,561	52,375	N/A	273,756
	Corporate Operations					
6711	Executive	20,264	251	101	N/A	19,912
6712	Planning	770	0	0	N/A	770
6710	Executive and Planning	21,034	251	101	N/A	20,682
6721	Accounting & finance	33,576	1,873	480	N/A	31,213
6722	External relations	40,452	3,967	1,033	N/A	35,552
6723	Human resources	36,214	381	84	N/A	35,739
6724	Information management	97,809	0	0	N/A	97,809
6725	Legal	16,785	52	12	N/A	16,721
6726	Procurement	4,986	-56	0	N/A	5,042
6727	Research and development	46	0	0	N/A	46
6728	Other general and administrative	110,279	7,733	24,068	N/A	78,478
6720	General & Administrative	340,147	13,850	25,897	N/A	300,600

COMPANY: New England Tel. & Tel.
STUDY AREA: All
PERIOD: Jan 1999 to Dec 1999
COSA: NETC

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Table 1-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING
(Dollars in Thousands)

Row/ Acct. No.	Account Title (aa)	Total (ab)	Salaries and Wages (ac)	Benefits (ad)	Rents (ae)	Other Expenses (af)
6790	Provision for uncollectible notes	0	N/A	N/A	N/A	0
710	Total Corporate Operations Expense	361,181	14,101	25,798	N/A	321,282
720	Total Operating Expenses	3,342,566	777,154	217,555	74,212	2,273,645
730	Income Before Other Operating Items and Taxes	1,203,109	N/A	N/A	N/A	N/A

COMPANY: New England Tel. & Tel.
STUDY AREA: All
PERIOD: Jan 1999 to Dec 1999
COSA: NETC

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Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING
(Dollars in Thousands)

Row/ Acct. No.	Account Title (a)	Amount (b)
	<u>Other Operating Income and Expense</u>	
7110	Income from custom work	201
7130	Return from nonreg use of regulated facilities	0
7140	Gains/losses from foreign exchange	0
7150	Gains/losses from disposition of land & artworks	-59
7160	Other operating gains and losses	4,648
7100	Other operating income and expenses	4,790
	<u>Operating Taxes</u>	
7210	Operating investment tax credits-net	7,676
7220	Operating federal income taxes	269,198
7230	Operating state and local income taxes	56,909
7240	Operating other taxes	133,810
7250	Provision for deferred operating income tax-net	53,805
7200	Operating Taxes	506,046
	<u>Nonoperating Income and Expense</u>	
7310	Dividend income	0
7320	Interest income	5,795
7330	Income from sinking and other funds	0
7340	Allowance for funds used during const (AFUDC)	13,899
7350	Gains/losses from the disposition of property	0
7360	Other nonoperating income	39,377
7370	Special charges	6,871
7300	Nonoperating Income and Expense	52,200
	<u>Nonoperating Taxes</u>	
7410	Nonoperating investment tax credits-net	0
7420	Nonoperating federal income taxes	-802
7430	Nonoperating state and local income taxes	-753
7440	Nonoperating other taxes	0
7450	Provision for deferred nonoperating income tax-net	0
7400	Nonoperating Taxes	-1,555
	<u>Interest and Related Items</u>	
7510	Interest on funded debt	134,796
7520	Interest expense-capital leases	50
7530	Amortization of debt issuance expense	651
7540	Other interest deductions	23,142
7500	Interest and Related Items	158,639
	<u>Extraordinary Items</u>	
7610	Extraordinary income credits	0
7620	Extraordinary income charges	6,063
7630	Current inc tax effect of extraordinary items-net	-2,382
7640	Provision for deferred inc tax effect of items-net	0
7600	Extraordinary Items	-3,681
	<u>Jurisdictional Differences & Nonregulated Income</u>	
7910	Income effects of jurisdictional differences-net	-67,091
7990	Nonregulated net income	0
790	Net Income	526,197

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COMPANY: New England Tel. & Tel.
STUDY AREA: All
PERIOD: Jan 1999 to Dec 1999
COSA: NETC

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Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING

(Dollars in Thousands)

Row/ Acct. No.	Account Title (a)	Amount (b)
830	Total number of employees at the end of the year	18,284
840	Number of full-time employees	18,227
850	Number of part-time employees	57
860	Total compensation for the year	994,833

COMPANY: New England Tel. & Tel.
STUDY AREA: All
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TABLE 1-2 - ANALYSIS OF SERVICES PURCHASED FROM OR SOLD TO AFFILIATES
(Dollars in Thousands)

Row No.	Classification (a)	Name of Affiliate (b)	Fully Distributed Cost (c)	Fair Market Value (cc)	Tariff Rate (d)	Publicly Filed Agreements (dd)	Prevailing Market Price (e)	Total Purchase/Sales (f)
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A. ANALYSIS OF SERVICES PURCHASED FROM AFFILIATES

0101	Service Purchased	Bell Atlantic Asset Management	284	0	0	0	0	284
0102	Service Purchased	Bell Atlantic Government Relations Company	2,929	0	0	0	0	2,929
0103	Service Purchased	Bell Atlantic Infospeed, Inc.	1,718	0	0	0	0	1,718
0104	Service Purchased	Bell Atlantic Mobile, Inc.	0	0	0	1,421	0	1,421
0105	Service Purchased	Bell Atlantic Network Funding Corporation	391	0	0	0	0	391
0106	Service Purchased	Bell Atlantic Network Integration	0	0	0	180	0	180
0107	Service Purchased	Bell Atlantic Science & Technology	4,431	0	0	0	0	4,431
0108	Service Purchased	Bell Atlantic Yellow Pages Company	0	0	0	1,632	0	1,632
0109	Service Purchased	Exchange Indemnity Company	2,133	0	0	0	0	2,133
0110	Service Purchased	National Telecommunications Alliance	1,062	0	0	0	0	1,062
0111	Service Purchased	Telesector Resources Group	583,789	0	0	0	0	583,789
0112	Service Purchased	Network Services, Inc.	216,246	0	0	0	0	216,246
0113	Service Purchased		0	0	0	0	0	0
0114	Service Purchased		0	0	0	0	0	0
0115	Service Purchased		0	0	0	0	0	0
0116	Service Purchased		0	0	0	0	0	0
0117	Service Purchased		0	0	0	0	0	0
0118	Service Purchased		0	0	0	0	0	0
0119	Service Purchased		0	0	0	0	0	0
0120	Service Purchased		0	0	0	0	0	0
0121	Service Purchased		0	0	0	0	0	0
0122	Service Purchased		0	0	0	0	0	0
0123	Service Purchased		0	0	0	0	0	0
0124	Service Purchased		0	0	0	0	0	0
0125	Service Purchased		0	0	0	0	0	0
0126	Service Purchased		0	0	0	0	0	0
0127	Service Purchased		0	0	0	0	0	0
0128	Service Purchased		0	0	0	0	0	0
0129	Service Purchased		0	0	0	0	0	0
0130	Service Purchased		0	0	0	0	0	0
0131	Service Purchased		0	0	0	0	0	0
0132	Service Purchased		0	0	0	0	0	0
0133	Service Purchased		0	0	0	0	0	0
0134	Service Purchased		0	0	0	0	0	0
0135	Service Purchased		0	0	0	0	0	0
0136	Service Purchased		0	0	0	0	0	0
0137	Service Purchased		0	0	0	0	0	0
0138	Service Purchased		0	0	0	0	0	0
0139	From All Others	N/A	0	0	0	0	0	0
0140	Total Purchases	N/A	812,983	0	0	3,233	0	816,216

COMPANY: New England Tel. & Tel.
STUDY AREA: All
PERIOD: Jan 1999 to Dec 1999
COSA: NETC

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TABLE I-2 - ANALYSIS OF SERVICES PURCHASED FROM OR SOLD TO AFFILIATES
(Dollars in Thousands)

Row No.	Classification (a)	Name of Affiliate (b)	Fully Distributed Cost (c)	Fair Market Value (cc)	Tariff Rate (d)	Publicly Filed Agreements (dd)	Prevailing Market Price (e)	Total Purchase/Sales (f)
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B. ANALYSIS OF SERVICES SOLD TO AFFILIATES

0201	Service Sold	Bell Atlantic Communications Inc.	330	0	0	10,819	0	11,149
0202	Service Sold	Bell Atlantic Global Networks, Inc.	28	3	125	0	0	156
0203	Service Sold	Bell Atlantic Long Distance Company	0	0	1	3,561	0	3,562
0204	Service Sold	Bell Atlantic Mobile	0	0	20,831	552	0	21,383
0205	Service Sold	Bell Atlantic Network Services, Inc.	46	0	3,891	0	0	3,937
0206	Service Sold	Bell Atlantic New York	1,684	0	0	0	0	1,684
0207	Service Sold	Bell Atlantic Science & Technology	78	0	40	0	0	118
0208	Service Sold	Bell Atlantic Yellow Pages Company	0	120,161	2,119	1,742	0	124,022
0209	Service Sold	Telesector Resources Group	63,674	0	3,786	96	0	67,556
0210	Service Sold		0	0	0	0	0	0
0211	Service Sold		0	0	0	0	0	0
0212	Service Sold		0	0	0	0	0	0
0213	Service Sold		0	0	0	0	0	0
0214	Service Sold		0	0	0	0	0	0
0215	Service Sold		0	0	0	0	0	0
0216	Service Sold		0	0	0	0	0	0
0217	Service Sold		0	0	0	0	0	0
0218	Service Sold		0	0	0	0	0	0
0219	Service Sold		0	0	0	0	0	0
0220	Service Sold		0	0	0	0	0	0
0221	Service Sold		0	0	0	0	0	0
0222	Service Sold		0	0	0	0	0	0
0223	Service Sold		0	0	0	0	0	0
0224	Service Sold		0	0	0	0	0	0
0225	Service Sold		0	0	0	0	0	0
0226	Service Sold		0	0	0	0	0	0
0227	Service Sold		0	0	0	0	0	0
0228	Service Sold		0	0	0	0	0	0
0229	Service Sold		0	0	0	0	0	0
0230	Service Sold		0	0	0	0	0	0
0231	Service Sold		0	0	0	0	0	0
0232	Service Sold		0	0	0	0	0	0
0233	Service Sold		0	0	0	0	0	0
0234	Service Sold		0	0	0	0	0	0
0235	Service Sold		0	0	0	0	0	0
0236	Service Sold		0	0	0	0	0	0
0237	Service Sold		0	0	0	0	0	0
0238	Service Sold		0	0	0	0	0	0
0239	From All Others	N/A	0	0	0	0	0	0
0240	Total Sales	N/A	65,840	120,164	30,793	16,770	0	233,567

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COMPANY: New England Tel. & Tel.
STUDY AREA: All
PERIOD: Jan 1999 to Dec 1999
COSA: NETC

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TABLE I-3 - PENSION COST
(Dollars in Thousands)

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Row No.	Description (a)	AMOUNT	
		Current Year (b)	Previous Year (c)

MANAGEMENT PLAN DATA:

0100	Accumulated Benefit Obligation	13,467,507	13,589,495
0101	Projected Benefit Obligation	13,485,362	13,594,646
0102	Fair Value of Plan Assets	18,176,328	17,490,899
0103	Discount Rate for Settlement of Liabilities (%)	7.00	7.25
0104	Expected Long-Term Return on Assets (%)	9.00	8.90

Net Periodic Pension Cost:

0110	Service Cost	123,375	122,580
0111	Interest Cost	899,863	942,547
0112	Return on Plan Assets	-1,354,475	-1,258,491
0113	Amortization of Transition Amount	-11,881	-11,881
0114	Amortization of Gains or Losses	-157,152	-107,459
0115	Total	-500,270	-312,704

0120	Number of Active Employees	30,268	29,251
0130	Number of Retired Employees	49,010	50,803

REPORTING COMPANY:

0140	Minimum Required Contribution	0	0
0141	Actual Contribution	0	0
0142	Maximum Amount Deductible	0	0
0143	Benefit Payments	0	0

0150	Pension Cost	-57,698	-38,253
0151	Pension Cost Capitalized	-12,584	-6,886
0152	Accumulated Pension Asset/Liability-End of Yr	-193,737	-251,239

0160	Number of Active Employees	2,917	2,863
0170	Number of Retired Employees	7,772	7,972

COMPANY: New England Tel. & Tel.
STUDY AREA: All
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TABLE I-3 - PENSION COST
(Dollars in Thousands)

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Row No.	Description (a)	AMOUNT	
		Current Year (b)	Previous Year (c)

NON-MANAGEMENT PLAN DATA:

0180	Accumulated Benefit Obligation	8,783,518	11,597,864
0181	Projected Benefit Obligation	8,978,219	12,821,492
0182	Fair Value of Plan Assets	10,143,160	17,662,176
0183	Discount Rate for Settlement of Liabilities (%)	7.00	7.25
0184	Expected Long-Term Return on Assets (%)	9.00	8.90

Net Periodic Pension Cost:

0190	Service Cost	117,344	245,765
0191	Interest Cost	602,321	879,824
0192	Return on Plan Assets	-760,785	-1,279,637
0193	Amortization of Transition Amount	-59,197	-70,342
0194	Amortization of Gains or Losses	-58,711	-146,747
0195	Total	-159,028	-371,137

0200	Number of Active Employees	47,342	95,769
0210	Number of Retired Employees	51,150	72,935

REPORTING COMPANY:

0220	Minimum Required Contribution	0	0
0221	Actual Contribution	0	0
0222	Maximum Amount Deductible	0	0
0223	Benefit Payments	0	203,162

0230	Pension Cost	-51,811	-52,541
0231	Pension Cost Capitalized	-11,300	-9,817
0232	Accumulated Pension Asset/Liability-End of Yr	-343,804	-395,615

0240	Number of Active Employees	14,887	15,729
0250	Number of Retired Employees	17,485	16,013

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COMPANY: New England Tel. & Tel.
STUDY AREA: All
PERIOD: Jan 1999 to Dec 1999
COSA: NETC

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TABLE I-3 - PENSION COST
(Dollars in Thousands)

TABLE I - 3
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Row No.	Description (a)	AMOUNT	
		Current Year (b)	Previous Year (c)

ALTERNATIVE MANAGEMENT PLAN DATA:

0260	Accumulated Benefit Obligation	401,112	299,467
0261	Projected Benefit Obligation	484,026	356,147
0262	Fair Value of Plan Assets	0	0
0263	Discount Rate for Settlement of Liabilities (%)	7.00	7.25
0264	Expected Long-Term Return on Assets (%)	0.00	0.00

Net Periodic Pension Costs:

0270	Service Cost	17,234	15,740
0271	Interest Cost	32,935	25,240
0272	Return on Plan Assets	0	0
0273	Amortization of Transition Amount	240	233
0274	Amortization of Gains or Losses	13,477	9,239
0275	Total	63,886	50,452

0280	Number of Active Employees	266	302
0290	Number of Retired Employees	1,412	46

REPORTING COMPANY:

0300	Minimum Required Contribution	1,647	441
0301	Actual Contribution	1,647	441
0302	Maximum Amount Deductible	1,647	441
0303	Benefit Payments	1,647	441

0310	Pension Cost	1,602	2,887
0311	Pension Cost Capitalized	0	0
0312	Accumulated Pension Asset/Liability-End of Yr	-30,387	-12,463

0320	Number of Active Employees	10	6
0330	Number of Retired Employees	19	17

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TABLE I-3 - PENSION COST
(Dollars in Thousands)

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Row No.	Description (a)	AMOUNT	
		Current Year (b)	Previous Year (c)

ALTERNATIVE NON-MANAGEMENT PLAN DATA:

0340	Accumulated Benefit Obligation	0	0
0341	Projected Benefit Obligation	0	0
0342	Fair Value of Plan Assets	0	0
0343	Discount Rate for Settlement of Liabilities (%)	0.00	0.00
0344	Expected Long-Term Return on Assets (%)	0.00	0.00

Net Periodic Pension Costs:

0350	Service Cost	0	0
0351	Interest Cost	0	0
0352	Return on Plan Assets	0	0
0353	Amortization of Transition Amount	0	0
0354	Amortization of Gains or Losses	0	0
0355	Total	0	0

0360	Number of Active Employees	0	0
0370	Number of Retired Employees	0	0

REPORTING COMPANY:

0380	Minimum Required Contribution	0	0
0381	Actual Contribution	0	0
0382	Maximum Amount Deductible	0	0
0383	Benefit Payments	0	0

0390	Pension Cost	0	0
0391	Pension Cost Capitalized	0	0
0392	Accumulated Pension Asset/Liability	0	0

0400	Number of Active Employees	0	0
0410	Number of Retired Employees	0	0

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TABLE I-4 - OPERATING OTHER TAXES (ACCOUNT 7240)
(Dollars in Thousands)

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Row No.	Classification (a)	Name of State or Jurisdiction (b)	TYPE OF TAX					
			Property (c)	Gross Receipts (d)	Capital Stock (e)	Sales and Use (f)	Other (g)	Total (h)
0100	U. S. Government	N/A	0	0	0	0	0	0
0300	State or Jurisdiction	Maine	22,633	1,450	0	322	221	24,626
0320	State or Jurisdiction	Massachusetts	59,737	2,275	0	1,372	1,747	65,131
0400	State or Jurisdiction	New Hampshire	2,863	1,100	0	171	225	4,359
0430	State or Jurisdiction	New York	0	0	350	0	0	350
0500	State or Jurisdiction	Rhode Island	9,905	20,100	0	279	-25	30,259
0560	State or Jurisdiction	Vermont	7,940	1,190	0	77	-122	9,085
			0	0	0	0	0	0
			0	0	0	0	0	0
0910	Total	N/A	103,078	26,115	350	2,221	2,046	133,810
0920	Charged to Construction	N/A	0	0	0	0	0	0
0930	Other Credits	N/A	0	0	0	0	0	0
0940	Net Chrgd to Acct. 7240	N/A	103,078	26,115	350	2,221	2,046	133,810

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TABLE I-5 - PREPAID TAXES AND TAX ACCRUALS
(Dollars in Thousands)

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Row No.	Classification (a)	Year To Which Tax Is Applicable (b)	BALANCE AT BEGINNING OF THE YEAR			TAXES ACCRUED DURING THE YEAR		Taxes Paid During the Year (h)
			Prepaid Taxes Acct. 1300 (c)	Income Taxes Accrued Acct. 4070 (d)	Other Taxes Accrued Acct. 4080 (e)	Account Charged (f)	Amount (g)	
110	Property Taxes	2000	0	N/A	0		0	0
111	Property Taxes	1999	10,869	N/A	0		103,077	95,076
112	Property Taxes	1998	0	N/A	7,026	7240	0	7,026
113	Property Taxes	1997	0	N/A	0	7240	0	0
114	Property Taxes	1996	0	N/A	0		0	0
115	Aggr. Prior Years	N/A	0	N/A	0	N/A	0	0
116	Total for Category	N/A	10,869	N/A	7,026	N/A	103,077	102,102
120	Cap. Stock Taxes	2000	0	N/A	0		0	0
121	Cap. Stock Taxes	1999	0	N/A	350		350	546
122	Cap. Stock Taxes	1998	0	N/A	0		0	0
123	Cap. Stock Taxes	1997	0	N/A	0	7240	0	0
124	Cap. Stock Taxes	1996	0	N/A	0		0	0
125	Aggr. Prior Years	N/A	0	N/A	0	N/A	0	0
126	Total for Category	N/A	0	N/A	350	N/A	350	546
130	Soc. Sec. Taxes	2000	N/A	N/A	0		0	0
131	Soc. Sec. Taxes	1999	N/A	N/A	0	Various	79,024	78,636
132	Soc. Sec. Taxes	1998	N/A	N/A	297	Various	-81	216
133	Soc. Sec. Taxes	1997	N/A	N/A	0	1190.00	0	0
134	Soc. Sec. Taxes	1996	N/A	N/A	0	Various	0	0
135	Aggr. Prior Years	N/A	N/A	N/A	0	N/A	0	0
136	Total for Category	N/A	N/A	N/A	297	N/A	78,943	78,852

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TABLE I-5 - PREPAID TAXES AND TAX ACCRUALS
(Dollars in Thousands)

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Row No.	Classification (a)	Year To Which Tax Is Applicable (b)	BALANCE AT BEGINNING OF THE YEAR			TAXES ACCRUED DURING THE YEAR		Taxes Paid During the Year (h)
			Prepaid Taxes Acct. 1300 (c)	Income Taxes Accrued Acct. 4070 (d)	Other Taxes Accrued Acct. 4080 (e)	Account Charged (f)	Amount (g)	
140	State/Local Taxes	2000	0	0	N/A		0	0
141	State/Local Taxes	1999	0	0	N/A	Various	57,399	49,156
142	State/Local Taxes	1998	0	8,649	N/A	Various	0	-2,580
143	State/Local Taxes	1997	0	-2,565	N/A	Various	0	0
144	State/Local Taxes	1996	0	0	N/A	Various	0	0
145	Aggr. Prior Years	N/A	0	1,080	N/A	N/A	0	0
146	Total for Category	N/A	0	7,164	N/A	N/A	57,399	46,576
150	Federal Taxes	2000	0	0	N/A		0	0
151	Federal Taxes	1999	0	0	N/A	Various	270,575	273,592
152	Federal Taxes	1998	0	-48,557	N/A	Various	0	-8,605
153	Federal Taxes	1997	0	11,363	N/A	Various	0	0
154	Federal Taxes	1996	0	0	N/A	Various	0	0
155	Aggr. Prior Years	N/A	0	-18,609	N/A	N/A	0	0
156	Total for Category	N/A	0	-55,803	N/A	N/A	270,575	264,987
160	Gross Receipts	2000	0	N/A	0	7240	0	0
161	Gross Receipts	1999	-875	N/A	0	7240	26,115	24,030
162	Gross Receipts	1998	0	N/A	2,899	7240	0	2,899
163	Gross Receipts	1997	0	N/A	0		0	0
164	Gross Receipts	1996	0	N/A	0		0	0
165	Aggr. Prior Years	N/A	0	N/A	0	N/A	0	0
166	Total for Category	N/A	-875	N/A	2,899	N/A	26,115	26,929

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TABLE I-5 - PREPAID TAXES AND TAX ACCRUALS
(Dollars in Thousands)

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Row No.	Classification (a)	Year To Which Tax Is Applicable (b)	BALANCE AT BEGINNING OF THE YEAR			TAXES ACCRUED DURING THE YEAR		Taxes Paid During the Year (h)
			Prepaid Taxes Acct. 1300 (c)	Income Taxes Accrued Acct. 4070 (d)	Other Taxes Accrued Acct. 4080 (e)	Account Charged (f)	Amount (g)	
170	Regulatory Fee	2000	0	N/A	0	7240	0	0
171	Regulatory Fee	1999	0	N/A	3,473	7240	1,673	1,648
172	Regulatory Fee	1998	0	N/A	0	7240	0	0
173	Regulatory Fee	1997	0	N/A	0		0	0
174	Regulatory Fee	1996	0	N/A	0		0	0
175	Aggr. Prior Years	N/A	0	N/A	0	N/A	0	0
176	Total for Category	N/A	0	N/A	3,473	N/A	1,673	1,648
180	Environmental Tax	2000	0	N/A	0	7240	0	0
181	Environmental Tax	1999	0	N/A	0	7240	0	0
182	Environmental Tax	1998	0	N/A	0	7240	0	0
183	Environmental Tax	1997	0	N/A	0	7240	0	0
184	Environmental Tax	1996	0	N/A	0		0	0
185	Aggr. Prior Years	N/A	0	N/A	0	N/A	0	0
186	Total for Category	N/A	0	N/A	0	N/A	0	0
190	Other Taxes	2000	0	N/A	0	7240	0	0
191	Other Taxes	1999	0	N/A	0	7240.00	2,497	1,180
192	Other Taxes	1998	0	N/A	916	Various	0	916
193	Other Taxes	1997	0	N/A	0	Various	0	0
194	Other Taxes	1996	0	N/A	0		0	0
195	Aggr. Prior Years	N/A	0	N/A	0	N/A	0	0
196	Total for Category	N/A	0	N/A	916	N/A	2,497	2,096
200	Ttl All Categories	N/A	9,994	-48,639	14,961	N/A	540,629	523,736

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TABLE I-5 - PREPAID
(Dollars in Thousands)

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Row No.	Classification (a)	ADJUSTMENTS		BALANCE AT END OF THE YEAR		
		Debits (i)	Credits (j)	Prepaid Taxes Acct. 1300 (k)	Income Taxes Accrued Acct. 4070 (l)	Other Taxes Accrued Acct. 4080 (m)
110	Property Taxes	0	0	0	N/A	0
111	Property Taxes	0	0	10,923	N/A	8,055
112	Property Taxes	0	0	0	N/A	0
113	Property Taxes	0	0	0	N/A	0
114	Property Taxes	0	0	0	N/A	0
115	Aggr. Prior Years	0	0	0	N/A	0
116	Total for Category	0	0	10,923	N/A	8,055
120	Cap. Stock Taxes	0	0	0	N/A	0
121	Cap. Stock Taxes	0	0	0	N/A	154
122	Cap. Stock Taxes	0	0	0	N/A	0
123	Cap. Stock Taxes	0	0	0	N/A	0
124	Cap. Stock Taxes	0	0	0	N/A	0
125	Aggr. Prior Years	0	0	0	N/A	0
126	Total for Category	0	0	0	N/A	154
130	Soc. Sec. Taxes	0	0	N/A	N/A	0
131	Soc. Sec. Taxes	0	0	N/A	N/A	388
132	Soc. Sec. Taxes	0	0	N/A	N/A	0
133	Soc. Sec. Taxes	0	0	N/A	N/A	0
134	Soc. Sec. Taxes	0	0	N/A	N/A	0
135	Aggr. Prior Years	0	0	N/A	N/A	0
136	Total for Category	0	0	N/A	N/A	388

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TABLE I-5 - PREPAID
(Dollars in Thousands)

Row No.	Classification (a)	ADJUSTMENTS		BALANCE AT END OF THE YEAR		
		Debits (i)	Credits (j)	Prepaid Taxes Acct. 1300 (k)	Income Taxes Accrued Acct. 4070 (l)	Other Taxes Accrued Acct. 4080 (m)
140	State/Local Taxes	0	0	0	0	N/A
141	State/Local Taxes	0	0	0	8,243	N/A
142	State/Local Taxes	6,913	8,515	0	12,831	N/A
143	State/Local Taxes	0	2,057	0	-508	N/A
144	State/Local Taxes	0	0	0	0	N/A
145	Aggr. Prior Years	0	584	0	1,664	N/A
146	Total for Category	6,913	11,156	0	22,230	N/A
150	Federal Taxes	0	0	0	0	N/A
151	Federal Taxes	0	0	0	-3,017	N/A
152	Federal Taxes	3,128	43,080	0	0	N/A
153	Federal Taxes	11,363	0	0	0	N/A
154	Federal Taxes	0	0	0	0	N/A
155	Aggr. Prior Years	0	12,362	0	-6,247	N/A
156	Total for Category	14,491	55,442	0	-9,264	N/A
160	Gross Receipts	0	0	0	N/A	0
161	Gross Receipts	0	0	0	N/A	2,960
162	Gross Receipts	0	0	0	N/A	0
163	Gross Receipts	0	0	0	N/A	0
164	Gross Receipts	0	0	0	N/A	0
165	Aggr. Prior Years	0	0	0	N/A	0
166	Total for Category	0	0	0	N/A	2,960

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TABLE I-5 - PREPAID
(Dollars in Thousands)

Row No.	Classification (a)	ADJUSTMENTS		BALANCE AT END OF THE YEAR		
		Debits (i)	Credits (j)	Prepaid Taxes Acct. 1300 (k)	Income Taxes Accrued Acct. 4070 (l)	Other Taxes Accrued Acct. 4080 (m)
170	Regulatory Fee	0	0	0	N/A	0
171	Regulatory Fee	0	0	0	N/A	3,498
172	Regulatory Fee	0	0	0	N/A	0
173	Regulatory Fee	0	0	0	N/A	0
174	Regulatory Fee	0	0	0	N/A	0
175	Aggr. Prior Years	0	0	0	N/A	0
176	Total for Category	0	0	0	N/A	3,498
180	Environmental Tax	0	0	0	N/A	0
181	Environmental Tax	0	0	0	N/A	0
182	Environmental Tax	0	0	0	N/A	0
183	Environmental Tax	0	0	0	N/A	0
184	Environmental Tax	0	0	0	N/A	0
185	Aggr. Prior Years	0	0	0	N/A	0
186	Total for Category	0	0	0	N/A	0
190	Other Taxes	0	0	0	N/A	0
191	Other Taxes	0	0	0	N/A	1,317
192	Other Taxes	0	0	0	N/A	0
193	Other Taxes	0	0	0	N/A	0
194	Other Taxes	0	0	0	N/A	0
195	Aggr. Prior Years	0	0	0	N/A	0
196	Total for Category	0	0	0	N/A	1,317
200	Ttl All Categories	21,404	66,598	10,923	12,966	16,372

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TABLE I-6 - SPECIAL CHARGES
(Dollars in Thousands)

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Row No.	Classification (a)	Particulars (b)	Amount (c)
0100	Lobbying Expenses	N/A	3,345

OTHER SPECIAL CHARGES

0200	Membership Fees and Dues	N/A	445
------	--------------------------	-----	-----

ABANDONED CONSTRUCTION PROJECTS AMOUNTING TO \$ 100,000 OR MORE

0210	Name of Project		0
0211	Name of Project		0
0212	Name of Project		0
0213	Name of Project		0
0214	Name of Project		0
0215	Name of Project		0
0216	Name of Project		0
0217	Name of Project		0
0218	Name of Project		0
0219	Total Abandoned Construction Projects Amounting to \$ 100,000 or More	N/A	0

0220	Telecommunications Plant Acquisition Adjustments	N/A	0
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PENALTIES AND FINES AMOUNTING TO \$ 100,000 OR MORE

0230	Name of Penalty and/or Fine		0
0231	Name of Penalty and/or Fine		0
0232	Name of Penalty and/or Fine		0
0233	Name of Penalty and/or Fine		0
0234	Name of Penalty and/or Fine		0
0235	Name of Penalty and/or Fine		0
0236	Name of Penalty and/or Fine		0
0237	Name of Penalty and/or Fine		0
0238	Name of Penalty and/or Fine		0
0239	Total Penalties and Fines Amounting to \$ 100,000 or More	N/A	0

0240	Charitable, Social or Other Community Welfare	N/A	76
0250	All Other Items in the Aggregate	N/A	3,005
0260	Total of Other Special Charges	N/A	3,526

0270	Total of Account 7370	N/A	6,871
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TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES
 (Dollars in Thousands)

Row No.	Nature of Service (a)	Name of Recipient (b)	Amount (c)
---------	-----------------------	-----------------------	------------

ACADEMIA

0101	Name of Academia	ALCATEL USA MARKETING INC	22
0102	Name of Academia		
0199	Total Academia	- N/A	22

ADVERTISING AND INFORMATION SERVICES - EXCEEDING \$ 250,000

0201	Name of Advertising and Information Service	N/A	
0202	Name of Advertising and Information Service		
0599	Total Advertising and Information Services - Exceeding \$ 250,000	N/A	0

AUDIT AND ACCOUNTING - EXCEEDING \$ 25,000

0601	Name of Audit and Accounting Service	DELOITTE & TOUCHE LLP	76
0699	Total Audit and Accounting Services - Exceeding \$ 25,000	N/A	76

CLERICAL AND OFFICE SERVICES - EXCEEDING \$ 250,000

0701	Name of Clerical and Office Service	ADIA PERSONNEL SERVICES	435
0702	Name of Clerical and Office Service	CHASE USA PURCHASING CARD	298
0703	Name of Clerical and Office Service	LEXUS TEMPORARIES INC	918
0704	Name of Clerical and Office Service	POWERHOUSE TRAINING	387
0705	Name of Clerical and Office Service	TAD	1,097
0706	Name of Clerical and Office Service	VOLT	575
0799	Total Clerical and Office Services - Exceeding \$ 250,000	N/A	3,710

COMPUTER AND DATA PROCESSING SERVICES - EXCEEDING \$ 250,000

0801	Name of Computer and Data Processing Service	AT&T	1,189
0802	Name of Computer and Data Processing Service	HEWLETT PACKARD COMPANY	939
0899	Total Computer and Data Processing Services - Exceeding \$ 250,000	N/A	2,128

CONSULTING AND RESEARCH SERVICES - EXCEEDING \$ 25,000

0901	Name of Consulting and Research Service	ADECCO	30
0902	Name of Consulting and Research Service	ADIA PERSONNEL SERVICES	125
0903	Name of Consulting and Research Service	ALL-WAY SERVICE CO	82
0904	Name of Consulting and Research Service	AMERICAN EXPRESS	177
0905	Name of Consulting and Research Service	AT&T	585
0906	Name of Consulting and Research Service	AT&T OPUS	237
0907	Name of Consulting and Research Service	ATLANTIC TELCOM SVCS INC	73
0908	Name of Consulting and Research Service	BDM INTERNATIONAL	169
0909	Name of Consulting and Research Service	BFI ALLIED	407
0910	Name of Consulting and Research Service	BLANCHARD & DALY	100

TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES

(Dollars in Thousands)

Row No.	Nature of Service (a)	Name of Recipient (b)	Amount (c)
0911	Name of Consulting and Research Service	BOULOS PROPERTY MGMT	1,416
0912	Name of Consulting and Research Service	BROWNING FERRIS IND	36
0913	Name of Consulting and Research Service	BSC GROUP INC	77
0914	Name of Consulting and Research Service	BUNKER & SAVAGE	687
0915	Name of Consulting and Research Service	CARRIER BLDG SVC CORP	53
0916	Name of Consulting and Research Service	CENTER FOR LIVING & WORKG	165
0917	Name of Consulting and Research Service	CERBERUS PYROTRONICS	29
0918	Name of Consulting and Research Service	CHILDREN'S HOSPITAL	325
0919	Name of Consulting and Research Service	CHRIS' SERVICE CENTER INC	34
0920	Name of Consulting and Research Service	CLAUDE DESMARAIS	46
0921	Name of Consulting and Research Service	COMMUNICATIONS MFG CO	468
0922	Name of Consulting and Research Service	COMMUNICATIONS TEST DESIG	51
0923	Name of Consulting and Research Service	CONTINENTAL RESOURCES INC	27
0924	Name of Consulting and Research Service	CROSBY REALTY TRUST	42
0925	Name of Consulting and Research Service	DEXTER SYSTEMS	35
0926	Name of Consulting and Research Service	DICTAPHONE CORP	59
0927	Name of Consulting and Research Service	DIELECTRIC COMMUNICATIONS	30
0928	Name of Consulting and Research Service	DON HENRY JR & SONS	495
0929	Name of Consulting and Research Service	E R PICKETT CO INC	38
0930	Name of Consulting and Research Service	E W BURMAN INC	113
0931	Name of Consulting and Research Service	EDS	418
0932	Name of Consulting and Research Service	EDWARD F CORCORAN	28
0933	Name of Consulting and Research Service	EDWARDS & COMPANY INC	119
0934	Name of Consulting and Research Service	EVELYN B MAHONEY	34
0935	Name of Consulting and Research Service	EVERETT E MINK INC	680
0936	Name of Consulting and Research Service	FL CAULFIELD & SONS INC	895
0937	Name of Consulting and Research Service	FRED J ZAMORA & SON INC	196
0938	Name of Consulting and Research Service	GAZZOLA PAINTING CO INC	62
0939	Name of Consulting and Research Service	GE CAPITAL CORPORATE	44
0940	Name of Consulting and Research Service	GENSLER	138
0941	Name of Consulting and Research Service	GINAITT LANDSCAPE SERVICE	35
0942	Name of Consulting and Research Service	HARTLING COMMUNICATIONS	414
0943	Name of Consulting and Research Service	HARVARD MANAGEMENT CO INC	1,933
0944	Name of Consulting and Research Service	HFP SPRINKLER OF NATICK	61
0945	Name of Consulting and Research Service	HIGHLANDS INDUSTRIAL	70
0946	Name of Consulting and Research Service	HOHENSCHAU ASSOCIATES	26
0947	Name of Consulting and Research Service	HORNE CONSTRUCTION CO INC	50
0948	Name of Consulting and Research Service	ISS INTERNATIONAL SVC SYS	190
0949	Name of Consulting and Research Service	J F SHINE MECHANICAL INC	136
0950	Name of Consulting and Research Service	JAMES P FLANAGAN	30

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TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES
 (Dollars in Thousands)

Row No.	Nature of Service (a)	Name of Recipient (b)	Amount (c)
0951	Name of Consulting and Research Service	JIM TROUPES	76
0952	Name of Consulting and Research Service	JOHN B MCNULTY CO INC	26
0953	Name of Consulting and Research Service	JOHN P MCCATHERIN	69
0954	Name of Consulting and Research Service	JOHN W & MILRED R DEPUTAT	30
0955	Name of Consulting and Research Service	JOHNSON CONTROLS	26
0956	Name of Consulting and Research Service	JUNG BRANNEN ASSOCIATES	164
0957	Name of Consulting and Research Service	JUNIPER RUSSELL & ASSOC	47
0958	Name of Consulting and Research Service	KEN CASH	49
0959	Name of Consulting and Research Service	LAURICELLA PAINTING CO	92
0960	Name of Consulting and Research Service	LE BAGLEY CO INC	156
0961	Name of Consulting and Research Service	LEXICON ENVIRONMENTAL	53
0962	Name of Consulting and Research Service	LEXUS TEMPORARIES INC	431
0963	Name of Consulting and Research Service	LIEBERT ASSOCIATES INC	33
0964	Name of Consulting and Research Service	MAINE SCIENCE &	60
0965	Name of Consulting and Research Service	MAMAHON PRESTON	43
0966	Name of Consulting and Research Service	MARBLEHEAD MUNICIPAL	79
0967	Name of Consulting and Research Service	MARK TULLSON INC	25
0968	Name of Consulting and Research Service	MENARD & SONS UNDERGROUND	102
0969	Name of Consulting and Research Service	MOUNTAIN LTD	617
0970	Name of Consulting and Research Service	NEW ENGLAND TRANE	34
0971	Name of Consulting and Research Service	NEW YORK STATE LINEMAN'S	177
0972	Name of Consulting and Research Service	NORTHERN TELECOM INC	106
0973	Name of Consulting and Research Service	NORTON ASSET MANAGEMENT	59
0974	Name of Consulting and Research Service	NW ALBEE ENTERPRISES	47
0975	Name of Consulting and Research Service	OEST ASSOCIATES INC	38
0976	Name of Consulting and Research Service	ONESOURCE FACILITY SERV	399
0977	Name of Consulting and Research Service	PAMELA A LEBOWITZ	40
0978	Name of Consulting and Research Service	PARKER K BAILEY & SONS	32
0979	Name of Consulting and Research Service	PAYTON CONSTRUCTION	264
0980	Name of Consulting and Research Service	PERFORMANCE PIPING INC	68
0981	Name of Consulting and Research Service	PERSONNEL HYGIENE	52
0982	Name of Consulting and Research Service	PHILLIPS & BROOKS COMPANY	31
0983	Name of Consulting and Research Service	PLISGA & DAY	29
0984	Name of Consulting and Research Service	POIRIER & SPRINGER INC	25
0985	Name of Consulting and Research Service	PORTER ENGINEERING INC	744
0986	Name of Consulting and Research Service	POWERHOUSE TRAINING	265
0987	Name of Consulting and Research Service	R C GRIFFIN INC	747
0988	Name of Consulting and Research Service	R H YOUNG GENERAL	87
0989	Name of Consulting and Research Service	RA STEVENS INC	94
0990	Name of Consulting and Research Service	RD MC ALOON	32

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TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES
 (Dollars in Thousands)

Row No.	Nature of Service (a)	Name of Recipient (b)	Amount (c)
0991	Name of Consulting and Research Service	RENE L COTE SONS INC	141
0992	Name of Consulting and Research Service	RH NORTHROP CORP	43
0993	Name of Consulting and Research Service	ROBERTS ENTERPRISES	40
0994	Name of Consulting and Research Service	RSA SECURITY INC	26
0995	Name of Consulting and Research Service	RTP PROVIDENCE	25
0996	Name of Consulting and Research Service	S&W SERVICES INC	164
0997	Name of Consulting and Research Service	SAWYER ENVIRONMENTAL SVC	50
0998	Name of Consulting and Research Service	SEBAGO TECHNIQS INC	33
0999	Name of Consulting and Research Service	SHAUGHNESSY & AHERN CO	423
1000	Name of Consulting and Research Service	SIGMA CONSULTANTS INC	53
1001	Name of Consulting and Research Service	SIMPLEX TIME RECORDER CO	42
1002	Name of Consulting and Research Service	SOUTHCOAST HOSPITALS	217
1003	Name of Consulting and Research Service	SOUTHEAST TRANSPORT	65
1004	Name of Consulting and Research Service	STATE OF VERMONT	33
1005	Name of Consulting and Research Service	STAVROS CENTER FOR	84
1006	Name of Consulting and Research Service	STEARNS & WHEELER	56
1007	Name of Consulting and Research Service	STERLING CORPORATION	98
1008	Name of Consulting and Research Service	STERLING MOVING & STORAGE	52
1009	Name of Consulting and Research Service	SUN MICROSYSTEMS INC	88
1010	Name of Consulting and Research Service	SYSKA & HENNESSY	130
1011	Name of Consulting and Research Service	SYSTEM STUDIES INC	46
1012	Name of Consulting and Research Service	TAD	954
1013	Name of Consulting and Research Service	TELEPHONE ASSOCIATION OF	32
1014	Name of Consulting and Research Service	THYSSEN ELEVATOR	478
1015	Name of Consulting and Research Service	TODD TRANSPORTATION CO	44
1016	Name of Consulting and Research Service	TOLLGRADE COMM INC	25
1017	Name of Consulting and Research Service	TRUESDALE AUDIOLOGY ASSOC	92
1018	Name of Consulting and Research Service	UNIVERSAL NETWORK	44
1019	Name of Consulting and Research Service	UTILITY CONSULTANTS INC	87
1020	Name of Consulting and Research Service	VINING DISPOSAL SERVICES	317
1021	Name of Consulting and Research Service	VISION COMMUNITY SERVICES	318
1022	Name of Consulting and Research Service	VISTA INFORMATION TECHN LG	542
1023	Name of Consulting and Research Service	VOLT	108
1024	Name of Consulting and Research Service	WILLIAM F COYNE	240
1025	Name of Consulting and Research Service	WILSON & WHITE PC	41
1026	Name of Consulting and Research Service	WINMILL MECHANICAL	37
1027	Name of Consulting and Research Service	XEROX CONNECT INC	121
1028	Name of Consulting and Research Service	ZEITECH INC	47
1299	Total Consulting and Research Services - Exceeding \$ 25,000	N/A	22,754

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TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES
 (Dollars in Thousands)

Row No.	Nature of Service (a)	Name of Recipient (b)	Amount (c)
FINANCIAL SERVICES - EXCEEDING \$ 25,000			
1301	Name of Financial Service	COLLECTION COMPANY OF AM	345
1399	Total Financial Services - Exceeding \$ 25,000	N/A	345

LEGAL - EXCEEDING \$ 25,000			
1401	Name of Legal Service	JAMES A DUMONT	28
1402	Name of Legal Service	KEEGAN WERLIN & PABIAN	332
1499	Total Legal Services - Exceeding \$ 25,000	N/A	360

MEMBERSHIP FEES AND DUES - EXCEEDING \$ 10,000			
1501	Name of Association	ARTERY BUSINESS COMMITTEE	35
1502	Name of Association	BOSTON MUNICIPAL RESEARCH	39
1503	Name of Association	GREATER BOSTON CHAMBER OF	85
1504	Name of Association	GREATER PROVIDENCE	37
1505	Name of Association	MAINE & COMPANY	50
1506	Name of Association	MAINE CHAMBER & BUSINESS	33
1507	Name of Association	MASSACHUSETTS TAXPAYERS	34
1508	Name of Association	RHODE ISLAND PUBLIC EX	26
1509	Name of Association	TELITCOM DEVELOPMENT CORP	40
1599	Total Membership Fees and Dues - Exceeding \$ 10,000	N/A	379

PERSONNEL SERVICES - EXCEEDING \$ 250,000			
1601	Name of Personnel Service	ADIA PERSONNEL SERVICES	435
1602	Name of Personnel Service	CHASE USA PURCHASING CARD	298
1603	Name of Personnel Service	LEXUS TEMPORARIES INC	918
1604	Name of Personnel Service	POWERHOUSE TRAINING	387
1605	Name of Personnel Service	TAD	1,097
1606	Name of Personnel Service	VOLT	575
1699	Total Personnel Services - Exceeding \$ 250,000	N/A	3,710

PRINTING AND DESIGN SERVICES - EXCEEDING \$ 250,000			
1701	Name of Printing and Design Service	FIELD COMPANIES INC	793
1799	Total Printing and Design Services - Exceeding \$ 250,000	N/A	793

SECURITY SERVICES - EXCEEDING \$ 250,000			
1801	Name of Security Service	N/A	
1899	Total Security Services - Exceeding \$ 250,000	N/A	0
1900	Contributions	N/A	76

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TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES
(Dollars in Thousands)

Row No.	Nature of Service (a)	Name of Recipient (b)	Amount (c)
2000	Directory Services	N/A	669

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FOOTNOTE TABLE

<u>Table</u>	<u>Row</u>	<u>Col</u>	<u>FN#</u>	<u>Footnote</u>
B1	1160.0	b	1	Temporary cash reserves consist of funds placed in trust for future associate health and welfare payments.
B12	130.0	g	2	Credit adjustment to net noncurrent deferred operating income tax-property due to a reclassification to noncurrent deferred operating income tax-nonproperty.
B12	140.0	g	3	Credit adjustment to net noncurrent deferred operating income tax-property due to a reclassification to noncurrent deferred operating income tax-nonproperty.
B12	170.0	f	4	Debit adjustment primarily due to prior year tax return true-up.
B12	180.0	f	5	Debit adjustment due to prior year tax return true-up.
B12	200.0	f	6	Debit adjustment due primarily to a 1998 topside entry booked in 1999.
B12	200.0	g	7	Credit adjustment to net noncurrent deferred operating income tax non-property due to a reclassification from noncurrent deferred operating income tax- property.
B12	210.0	f	8	Debit adjustment due primarily to a 1998 topside entry booked in 1999.
B12	210.0	g	9	Credit adjustment to net noncurrent deferred operating income tax non-property due to a reclassification from noncurrent deferred operating income tax- property.
I1	860.0	b	10	Total compensation includes both expenses and capitalized salary, wages, and benefits.
I3	100.0	b	11	Plan data on total Bell Atlantic corporate basis.
I3	100.0	c	12	Plan data on total Bell Atlantic corporate basis.
I3	101.0	b	13	Plan data on total Bell Atlantic corporate basis.
I3	101.0	c	14	Plan data on total Bell Atlantic corporate basis.
I3	102.0	b	15	Plan data on total Bell Atlantic corporate basis.
I3	102.0	c	16	Plan data on total Bell Atlantic corporate basis.
I3	103.0	b	17	Plan data on total Bell Atlantic corporate basis.
I3	103.0	c	18	Plan data on total Bell Atlantic corporate basis.
I3	104.0	b	19	Plan data on total Bell Atlantic corporate basis.
I3	104.0	c	20	Plan data on total Bell Atlantic corporate basis.
I3	110.0	b	21	Plan data on total Bell Atlantic corporate basis.
I3	110.0	c	22	Plan data on total Bell Atlantic corporate basis.
I3	111.0	b	23	Plan data on total Bell Atlantic corporate basis.
I3	111.0	c	24	Plan data on total Bell Atlantic corporate basis.
I3	112.0	b	25	Plan data on total Bell Atlantic corporate basis.
I3	112.0	c	26	Plan data on total Bell Atlantic corporate basis.
I3	113.0	b	27	Plan data on total Bell Atlantic corporate basis.
I3	113.0	c	28	Plan data on total Bell Atlantic corporate basis.
I3	114.0	b	29	Plan data on total Bell Atlantic corporate basis.
I3	114.0	c	30	Plan data on total Bell Atlantic corporate basis.
I3	115.0	b	31	Plan data on total Bell Atlantic corporate basis.
I3	115.0	c	32	Plan data on total Bell Atlantic corporate basis.

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Table	Row	Col	FN#	Footnote
13	120.0 b		33	Plan data on total Bell Atlantic corporate basis.
13	120.0 c		34	Plan data on total Bell Atlantic corporate basis.
13	130.0 b		35	Plan data on total Bell Atlantic corporate basis.
13	130.0 c		36	Plan data on total Bell Atlantic corporate basis.
13	143.0 b		37	Plan trustee does not record payments on a reporting company basis.
13	143.0 c		38	Plan trustee does not record payments on a reporting company basis.
13	180.0 b		39	Plan data on total Bell Atlantic corporate basis.
13	180.0 c		40	Plan data on total Bell Atlantic corporate basis.
13	181.0 b		41	Plan data on total Bell Atlantic corporate basis.
13	181.0 c		42	Plan data on total Bell Atlantic corporate basis.
13	182.0 b		43	Plan data on total Bell Atlantic corporate basis.
13	182.0 c		44	Plan data on total Bell Atlantic corporate basis.
13	183.0 b		45	Plan data on total Bell Atlantic corporate basis.
13	183.0 c		46	Plan data on total Bell Atlantic corporate basis.
13	184.0 b		47	Plan data on total Bell Atlantic corporate basis.
13	184.0 c		48	Plan data on total Bell Atlantic corporate basis.
13	190.0 b		49	Plan data on total Bell Atlantic corporate basis.
13	190.0 c		50	Plan data on total Bell Atlantic corporate basis.
13	191.0 b		51	Plan data on total Bell Atlantic corporate basis.
13	191.0 c		52	Plan data on total Bell Atlantic corporate basis.
13	192.0 b		53	Plan data on total Bell Atlantic corporate basis.
13	192.0 c		54	Plan data on total Bell Atlantic corporate basis.
13	193.0 b		55	Plan data on total Bell Atlantic corporate basis.
13	193.0 c		56	Plan data on total Bell Atlantic corporate basis.
13	194.0 b		57	Plan data on total Bell Atlantic corporate basis.
13	194.0 c		58	Plan data on total Bell Atlantic corporate basis.
13	195.0 b		59	Plan data on total Bell Atlantic corporate basis.
13	195.0 c		60	Plan data on total Bell Atlantic corporate basis.
13	200.0 b		61	Plan data on total Bell Atlantic corporate basis.
13	200.0 c		62	Plan data on total Bell Atlantic corporate basis.
13	210.0 b		63	Plan data on total Bell Atlantic corporate basis.
13	210.0 c		64	Plan data on total Bell Atlantic corporate basis.
13	223.0 b		65	Plan trustee does not record payments on a reporting company basis.
13	260.0 b		66	Plan data on total Bell Atlantic corporate basis.
13	260.0 c		67	Plan data on total Bell Atlantic corporate basis.
13	261.0 b		68	Plan data on total Bell Atlantic corporate basis.
13	261.0 c		69	Plan data on total Bell Atlantic corporate basis.
13	262.0 b		70	Plan data on total Bell Atlantic corporate basis.
13	262.0 c		71	Plan data on total Bell Atlantic corporate basis.
13	263.0 b		72	Plan data on total Bell Atlantic corporate basis.
13	263.0 c		73	Plan data on total Bell Atlantic corporate basis.
13	264.0 b		74	Plan data on total Bell Atlantic corporate basis.
13	264.0 c		75	Plan data on total Bell Atlantic corporate basis.

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<u>Table</u>	<u>Row</u>	<u>Col</u>	<u>FN#</u>	<u>Footnote</u>
I3	270.0 b		76	Plan data on total Bell Atlantic corporate basis.
I3	270.0 c		77	Plan data on total Bell Atlantic corporate basis.
I3	271.0 b		78	Plan data on total Bell Atlantic corporate basis.
I3	271.0 c		79	Plan data on total Bell Atlantic corporate basis.
I3	272.0 b		80	Plan data on total Bell Atlantic corporate basis.
I3	272.0 c		81	Plan data on total Bell Atlantic corporate basis.
I3	273.0 b		82	Plan data on total Bell Atlantic corporate basis.
I3	273.0 c		83	Plan data on total Bell Atlantic corporate basis.
I3	274.0 b		84	Plan data on total Bell Atlantic corporate basis.
I3	274.0 c		85	Plan data on total Bell Atlantic corporate basis.
I3	275.0 b		86	Plan data on total Bell Atlantic corporate basis.
I3	275.0 c		87	Plan data on total Bell Atlantic corporate basis.
I3	280.0 b		88	Plan data on total Bell Atlantic corporate basis.
I3	280.0 c		89	Plan data on total Bell Atlantic corporate basis.
I3	290.0 b		90	Plan data on total Bell Atlantic corporate basis.
I3	290.0 c		91	Plan data on total Bell Atlantic corporate basis.

STATEMENT 1

NEW ENGLAND TELEPHONE COMPANY
INFORMATION REQUIRED BY NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION

TELEPHONE SERVICE REQUIRED FOR THE PROPER ADMINISTRATION OF THE COMPANY'S BUSINESS IS FURNISHED WITHOUT CHARGE AT THE RESIDENCE OF CERTAIN EMPLOYEES AND EXCHANGE AGENTS. THE NUMBER OF SUCH SERVICES FURNISHED IN NEW HAMPSHIRE ON DECEMBER 31, 1999 WAS:

EMPLOYEES.....	720
EXCHANGE.....	0
TOTAL	720

TELEPHONE SERVICE IS FURNISHED WITHOUT CHARGE AT THE RESIDENCE OF EMPLOYEES HAVING THIRTY OR MORE YEARS OF TELEPHONE COMPANY NYNEX-NET CREDITED SERVICE AND TO EMPLOYEES RETIRED ON SERVICE OR DISABILITY PENSIONS. THE NUMBER OF SUCH SERVICES FURNISHED IN NEW HAMPSHIRE ON DECEMBER 31, 1999 WAS:

EMPLOYEES.....	0
RETIRED EMPLOYEES.....	2,178
TOTAL	2,178

TELEPHONE SERVICE IS FURNISHED AT ONE-HALF THE ESTABLISHED RATES TO EMPLOYEES OF SIX MONTH'S SERVICE, TO EXCHANGE AGENTS AND TO RETIRED EMPLOYEES ON SPECIAL PENSIONS. THE NUMBER OF SUCH SERVICES FURNISHED IN NEW HAMPSHIRE ON DECEMBER 31, 1999 WAS:

EMPLOYEES.....	1,234
EXCHANGE AGENTS.....	0
RETIRED EMPLOYEES.....	5
TOTAL	1,239

ESTIMATED REVENUE.... \$1.9M

STATEMENT 2

NEW ENGLAND TELEPHONE COMPANY
INFORMATION REQUIRED BY NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION

DIRECTORS' SERVICE

TELEPHONE SERVICE IS NOT PROVIDED WITHOUT CHARGE TO THE
COMPANY DIRECTORS.

STATEMENT 3

NEW ENGLAND TELEPHONE
INFORMATION REQUIRED BY NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION

OBSOLETE RATES - DECEMBER 31, 1999

NOTHING TO REPORT

NEW ENGLAND TELEPHONE COMPANY
EMPLOYEES TELEPHONE SERVICE
STATE OF NEW HAMPSHIRE

NUMBER OF EMPLOYEES PROVIDED WITH
TELEPHONE SERVICE AT REDUCED RATES IN 1999.....4,137

ESTIMATED ANNUAL INTRASTATE REVENUE RELATED TO
EMPLOYEES PROVIDED WITH TELEPHONE SERVICE AT
REDUCED RATES IN 1999.....\$1.9M

**Supplement to Annual Report
New England Telephone
State of New Hampshire
For Year ended December 31, 1999**

Toll Conversation Minutes (Retail)	368,195,664
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Bell Atlantic Lines	527,969
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The lines may either be presubscribed to Bell Atlantic or default to Bell Atlantic

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TABLE B-1 - BALANCE SHEET ACCOUNTS - CLASS A LEVEL REPORTING
(Dollars in thousands)

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Row/ Acct. No.	Account Title (a)	Amount (b)
	Current Assets	
1130	Cash	0
1140	Special cash deposits	2,591
1150	Working cash advances	15
1160	Temporary investments	166,900
1120	Cash and equivalents	169,506
1180	Telecommunications accounts receivable	1,034,162
1181	Accounts receivable allowance-telecommunications	64,047
1190	Other accounts receivable	170,941
1191	Accounts receivable allowance-other	3,992
1200	Notes receivable	0
1201	Notes receivable allowance	0
1210	Interest and dividends receivable	4,597
1220	Inventories	70,483
120	Total Noncash Current (excluding prepayments)	1,212,144
1290	Prepaid rents	2,327
1300	Prepaid taxes	10,923
1310	Prepaid insurance	0
1320	Prepaid directory expenses	0
1330	Other prepayments	30,827
1280	Prepayments	44,077
1350	Other Current Assets	1,101
130	Total Current Assets	1,426,828
	Noncurrent Assets	
1401	Investments in affiliated companies	122,250
1402	Investments in nonaffiliated companies	261
1406	Nonregulated investments	0
1407	Unamortized debt issuance expense	4,711
1408	Sinking funds	0
1410	Other noncurrent assets	15,005
1437	Deferred tax regulatory asset	98,109
1438	Deferred maintenance and retirements	0
1439	Deferred charges	59,346
1500	Other jurisdictional assets-net	5,310
150	Total Noncurrent Assets	304,992

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TABLE B-1 - BALANCE SHEET ACCOUNTS - CLASS A LEVEL REPORTING
(Dollars in thousands)

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Row/ Acct. No.	Account Title (aa)	Beginning Balance (ab)	Additions (ac)	Retirements (ad)	Transfers/ Adjustments (ae)	Ending Balance (af)
	Plant					
2001	Telecommunications plant in service (TPIS)	13,897,138	1,140,854	350,138	9,299	14,697,153
2002	Property held for future telecom use (PHFTU)	3,854	0	0	0	3,854
2003	Telephone plant under construction-short term (TPUC)	243,755	51,399	0	-4,553	290,601
2004	Reserved	N/A	N/A	N/A	N/A	N/A
2005	Telecommunications plant adjustment	-2	0	0	2	0
2006	Nonoperating plant	2,000	75	0	-104	1,971
2007	Goodwill	0	0	0	0	0
210	Total Plant	14,146,745	1,192,328	350,138	4,644	14,993,579
	TPIS - General Support					
2111	Land	35,809	36	0	-265	35,580
2112	Motor vehicles	36,076	27,304	533	90	62,937
2113	Aircraft	0	0	0	0	0
2114	Tools and other work equipment	127,374	10,275	6,459	2	131,192
2121	Buildings	896,825	36,559	8,458	-82	924,834
2122	Furniture	25,973	0	4,524	0	21,449
2123	Office equipment	134,386	6,710	500	-3	140,593
2124	General purpose computers	169,832	18,212	100,550	9,563	97,057
2110	Land and Support	1,426,275	99,096	121,024	9,295	1,413,642
	TPIS - Central Office					
2211	Analog electronic switching	826	2	895	39	0
2212	Digital electronic switching	3,017,708	251,387	73,882	-106	3,195
2215.1	Step-by-step switching	0	0	0	0	0
2215.2	Crossbar switching	36	0	36	0	0
2215.3	Other electro-mechanical switching	0	0	0	0	0
2215	Electro-mechanical switching	36	0	36	0	0
2210	Central Office-Switching	3,018,570	251,389	74,813	-67	3,195,079
2220	Operator Systems	43,637	639	1,403	6	42,879
2231.1	Satellite & earth stations	8	0	0	0	8
2231.2	Other radio facilities	9,787	646	286	48	10,195
2231	Radio systems	9,795	646	286	48	10,203
2232	Circuit equipment	2,814,194	373,446	79,841	-1,210	3,106,589
2230	Central Office - Transmission	2,823,989	374,092	80,127	-1,162	3,116,792
	TPIS - Information Origination/Termination					
2311	Station apparatus	0	0	0	0	0
2321	Customer premises wiring	0	0	0	0	0
2341	Large PBX	0	0	0	0	0
2351	Public telephone terminal equipment	69,308	4,592	2,313	0	71,587
2362	Other terminal equipment	255,986	23,358	3,412	1,227	277,159
2310	Information Origination/Termination	325,294	27,950	5,725	1,227	348,746
	TPIS - Cable & Wire					
2411	Poles	686,276	37,206	7,694	0	715,788
2421	Aerial cable	3,002,620	155,437	29,768	0	3,128,289
2422	Underground cable	1,226,183	48,875	16,347	0	1,258,711
2423	Buried cable	318,277	9,735	3,836	0	324,176
2424	Submarine cable	9,018	145	88	0	9,075
2425	Deep sea cable	0	0	0	0	0
2426	Intrabuilding network cable	28,356	2,314	276	0	30,394
2431	Aerial wire	23,844	1,870	2,201	0	23,513
2441	Conduit systems	886,282	30,166	1,209	0	915,239
2410	Cable & Wire	6,180,856	285,748	61,419	0	6,405,181
240	Total TPIS (before amortizable assets)	13,818,621	1,038,914	344,511	9,299	14,522

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TABLE B-1 - BALANCE SHEET ACCOUNTS - CLASS A LEVEL REPORTING
(Dollars in thousands)

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Row/ Acct No.	Account Title (aa)	Beginning Balance (ab)	Additions (ac)	Retirements (ad)	Transfers/ Adjustments (ae)	Ending Balance (af)
	<u>TPIS Amortizable Assets</u>					
2681	Capital leases	6,019	0	2,619	0	3,400
2682	Leasehold improvements	72,498	6,413	3,008	0	75,903
2680	Amortizable tangibles	78,517	6,413	5,627	0	79,303
2690	Intangibles	0	95,527	0	0	95,527
260	Total TPIS	13,897,138	1,140,854	350,138	9,299	14,697,153

Row/ Acct No.	Account Title (a)	Amount (b)
	<u>Depreciation and Amortization</u>	
3100	Accumulated depreciation	7,925,922
3200	Accumulated depreciation - PHFTU	2
3300	Accumulated depreciation - nonoperating	382
3410	Accumulated amortization - Capitalized leases	1,874
3420	Accumulated amortization - Leasehold improvement	47,437
3400	Accumulated amortization - Tangibles	49,311
3500	Accumulated amortization - Intangibles	21,919
3600	Accumulated amortization - Other	0
340	Total Depreciation and Amortization	7,997,536
350	Net Plant	6,996,043
360	Total Assets	8,727,863
	<u>Current Liabilities</u>	
4010	Accounts payable	1,028,266
4020	Notes payable	653,074
4030	Advanced billing and payments	38,326
4040	Customer's deposits	2,182
4050	Current maturities - long term debt	99,573
4060	Current maturities - capital leases	204
4070	Income taxes - accrued	12,966
4080	Other taxes - accrued	16,372
4100	Net current deferred operating income taxes	22,910
4110	Net current deferred nonoperating income taxes	-20,559
4120	Other accrued liabilities	343,425
4130	Other current liabilities	184,883
410	Total Current Liabilities	2,382,158
	<u>Long-Term Debt</u>	
4210	Funded debt	1,808,965
4220	Premium on long-term debt	3,625
4230	Discount on long-term debt	6,954
4240	Reacquired debt	0
4250	Obligations under capital leases	29
4260	Advances from affiliated companies	0
4270	Other long-term debt	0
420	Total Long-Term Debt	1,805,665

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COMPANY: New England Tel. & Tel.
STUDY AREA: All
PERIOD: Jan 1999 to Dec 1999
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TABLE B-1 - BALANCE SHEET ACCOUNTS - CLASS A LEVEL REPORTING
(Dollars in thousands)

TABLE B - 1
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Row/ Acct. No.	Account Title (a)	Amount (b)
	Other Liabilities and Deferred Credits	
4310	Other long-term liabilities	1,223,037
4320	Unamortized operating invest tax credits - net	49,970
4330	Unamortized nonoperating invest tax credits - net	0
4340	Net noncurrent deferred operating income taxes	497,761
4341	Net accum. deferred operating income taxes	58,208
4350	Net noncurrent deferred nonoperating income taxes	-13,957
4360	Other deferred credits	43,540
4361	Deferred regulatory liability	39,901
4370	Other jurisdictional liabilities/defer credits - net	24,575
430	Total Other Liabilities and Deferred Credits	1,923,035
	Stockholders' Equity	
4510	Capital stock	1,000
4520	Additional paid-in capital	1,836,644
4530	Treasury stock	0
4540	Other capital	0
4550	Retained earnings	779,361
440	Total Stockholders' Equity	2,617,005
450	Total Liabilities and Stockholders' Equity	8,727,863
460	Retained Earnings (Beginning of Year)	788,829
465	Net Income	526,197
470	Dividends Declared	634,740
475	Miscellaneous Debits	1,574
480	Miscellaneous Credits	100,649
490	Retained Earnings (End of Year)	779,361

COMPANY: New England Tel. & Tel.
STUDY AREA: All
PERIOD: Jan 1999 to Dec 1999
COSA: NTC

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TABLE B-2 - STATEMENT OF CASH FLOWS
(Dollars in thousands)

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PAGE 1 OF 1

Row No.	Description (a)	Amount (b)	Amount (c)
	INCREASE/DECREASE IN CASH AND CASH EQUIVALENTS:		
	Cash Flows From Operating Activities:		
0100	Net Income/Loss	N/A	526,197
	Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities		
0110	Depreciation and Amortization	1,042,815	N/A
0120	Provision for Losses for Accounts Receivables	68,096	N/A
0130	Deferred Income Taxes - Net	53,805	N/A
0140	Unamortized ITC - Net	-7,676	N/A
0150	Allowance for Funds Used During Construction	-13,899	N/A
0160	Net Change in Operating Receivables	-66,635	N/A
0170	Net Change in Materials, Supplies & Inventories	47,146	N/A
0180	Net Change in Operating Payables & Accrued Liabilities	21,675	N/A
0190	Net Change in Other Assets and Deferred Charges	168,683	N/A
0200	Net Change in Other Liabilities and Deferred Credits	-203,987	N/A
0210	Other	46,461	N/A
0220	Total Adjustments	N/A	1,156,484
0	Net Cash Provided by/Used in Operating Activities	N/A	1,682,681
	Cash Inflows/Outflows from Investing Activities:		
0240	Construction/Acquisition of Property, Plant and Equipment	-1,177,785	N/A
0250	Proceeds from Disposals of Property, Plant and Equipment	57,152	N/A
0260	Investments in & Advances to Affiliates	0	N/A
0270	Proceeds from Repayment of Advances	0	N/A
0280	Other Investing Activities	-90,997	N/A
0290	Net Cash Provided by/Used in Investment Activities	N/A	-1,211,630
	Cash Flows from Financing Activities:		
0300	Net Increase/Decrease in Short-Term Debt	0	N/A
0310	Advances from Affiliates	585,975	N/A
0320	Repayment of Advances from Affiliates	0	N/A
0330	Proceeds from Long-Term Debt	200,000	N/A
0340	Repayment of Long-Term Debt	-370,000	N/A
0350	Payment of Capital Lease Obligations	-415	N/A
0360	Proceeds from Issue of Common Stock/Equity Investment from Parent	-52,752	N/A
0370	Repurchase of Treasury Shares	0	N/A
0380	Dividends Paid	-833,425	N/A
0390	Other Financing Activities	-1,050	N/A
0400	Net Cash Provided by Financing Activities	N/A	-471,667
0410	Effect of Exchange Rate Changes on Cash	N/A	0
	Net Increase/Decrease in Cash and Cash Equivalents	N/A	-616
0430	Cash & Cash Equivalents - Beginning of Period	N/A	170,122
0440	Cash & Cash Equivalents - End of Period	N/A	169,506

COMPANY: New England Tel. & Tel.
STUDY AREA: All
PERIOD: Jan. 1999 to Dec 1999
COSA: NETC

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TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
(Dollars in thousands)

TABLE B - 3
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Account 14C1/1402								
Row No.	Classification (a)	Company Name (b)	Common (c)	Preferred (d)	Advances (e)	LT Debt (f)	Adjustments (g)	Net (h)
AFFILIATED COMPANIES								
Equity Method:								
0101	Investment	Bell Atlantic Network Services	122,250	0	0	0	0	122,250
0102	Investment		0	0	0	0	0	0
0103	Investment		0	0	0	0	0	0
0104	Investment		0	0	0	0	0	0
0105	Investment		0	0	0	0	0	0
0106	Investment		0	0	0	0	0	0
0107	Investment		0	0	0	0	0	0
0108	Investment		0	0	0	0	0	0
0109	Investment		0	0	0	0	0	0
0110	Investment		0	0	0	0	0	0
0111	Investment		0	0	0	0	0	0
0112	Investment		0	0	0	0	0	0
0113	Investment		0	0	0	0	0	0
0114	Investment		0	0	0	0	0	0
0115	Investment		0	0	0	0	0	0
0116	Investment		0	0	0	0	0	0
0117	Investment		0	0	0	0	0	0
0118	Investment		0	0	0	0	0	0
0119	Investment		0	0	0	0	0	0
0120	Investment		0	0	0	0	0	0
0121	Investment		0	0	0	0	0	0
0122	Investment		0	0	0	0	0	0
0123	Investment		0	0	0	0	0	0
0124	Investment		0	0	0	0	0	0
0125	Investment		0	0	0	0	0	0
0126	Investment		0	0	0	0	0	0
0127	Investment		0	0	0	0	0	0
0128	Investment		0	0	0	0	0	0
0129	All Othr Investments	N/A	0	0	0	0	0	0
0130	Total Equity Method	N/A	122,250	0	0	0	0	122,250
Cost Method:								
0201	Investment		0	0	0	0	0	0
0202	Investment		0	0	0	0	0	0
0203	Investment		0	0	0	0	0	0
0204	Investment		0	0	0	0	0	0
0205	Investment		0	0	0	0	0	0
0206	Investment		0	0	0	0	0	0
0207	Investment		0	0	0	0	0	0
0208	Investment		0	0	0	0	0	0
0209	Investment		0	0	0	0	0	0
0210	Investment		0	0	0	0	0	0
0211	Investment		0	0	0	0	0	0
0212	Investment		0	0	0	0	0	0
0213	Investment		0	0	0	0	0	0
0214	Investment		0	0	0	0	0	0
0215	Investment		0	0	0	0	0	0
0216	Investment		0	0	0	0	0	0
0217	Investment		0	0	0	0	0	0
0218	Investment		0	0	0	0	0	0
0219	Investment		0	0	0	0	0	0
0220	Investment		0	0	0	0	0	0
0221	Investment		0	0	0	0	0	0
0222	Investment		0	0	0	0	0	0
0223	Investment		0	0	0	0	0	0
0224	Investment		0	0	0	0	0	0
0225	Investment		0	0	0	0	0	0
0226	Investment		0	0	0	0	0	0
0227	Investment		0	0	0	0	0	0
0228	Investment		0	0	0	0	0	0
0229	All Othr Investments	N/A	0	0	0	0	0	0
0230	Total Cost Method	N/A	0	0	0	0	0	0
0240	Total Affiliates	N/A	122,250	0	0	0	0	122,250
0250	Non-Affiliates	N/A	0	0	261	0	0	261
0260	Total Investments	N/A	122,250	0	261	0	0	122,511

COMPANY: New England Tel. & Tel.
STUDY AREA: All
PERIOD: Jan 1999 to Dec 1999
COSA: NETA

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TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
(Dollars in thousands)

TABLE B - 3
PAGE 2 OF 6

			Account 1160			
Row No.	Classification (a)	Company Name (b)	Beg Balance (i)	Gross Dr. (j)	Gross Cr. (k)	Net (l)
AFFILIATED COMPANIES						
Equity Method:						
0101	Investment	Bell Atlantic Network Services	0	0	0	0
0102	Investment		0	0	0	0
0103	Investment		0	0	0	0
0104	Investment		0	0	0	0
0105	Investment		0	0	0	0
0106	Investment		0	0	0	0
0107	Investment		0	0	0	0
0108	Investment		0	0	0	0
0109	Investment		0	0	0	0
0110	Investment		0	0	0	0
0111	Investment		0	0	0	0
0112	Investment		0	0	0	0
0113	Investment		0	0	0	0
0114	Investment		0	0	0	0
0115	Investment		0	0	0	0
0116	Investment		0	0	0	0
0117	Investment		0	0	0	0
0118	Investment		0	0	0	0
0119	Investment		0	0	0	0
0120	Investment		0	0	0	0
0121	Investment		0	0	0	0
0122	Investment		0	0	0	0
0123	Investment		0	0	0	0
0124	Investment		0	0	0	0
0125	Investment		0	0	0	0
0126	Investment		0	0	0	0
0127	Investment		0	0	0	0
0128	Investment		0	0	0	0
0129	All Othr Investments	N/A	159,010	166,900	159,010	166,900
0130	Total Equity Method	N/A	159,010	166,900	159,010	166,900

Cost Method:

0201	Investment		0	0	0	0
0202	Investment		0	0	0	0
0203	Investment		0	0	0	0
0204	Investment		0	0	0	0
0205	Investment		0	0	0	0
0206	Investment		0	0	0	0
0207	Investment		0	0	0	0
0208	Investment		0	0	0	0
0209	Investment		0	0	0	0
0210	Investment		0	0	0	0
0211	Investment		0	0	0	0
0212	Investment		0	0	0	0
0213	Investment		0	0	0	0
0214	Investment		0	0	0	0
0215	Investment		0	0	0	0
0216	Investment		0	0	0	0
0217	Investment		0	0	0	0
0218	Investment		0	0	0	0
0219	Investment		0	0	0	0
0220	Investment		0	0	0	0
0221	Investment		0	0	0	0
0222	Investment		0	0	0	0
0223	Investment		0	0	0	0
0224	Investment		0	0	0	0
0225	Investment		0	0	0	0
0226	Investment		0	0	0	0
0227	Investment		0	0	0	0
0228	Investment		0	0	0	0
0229	All Other Investments	N/A	0	0	0	0
0230	Total Cost Method	N/A	0	0	0	0
0240	Total Affiliates	N/A	159,010	166,900	159,010	166,900
0250	Non-Affiliates	N/A	0	0	0	0
0260	Total Investments	N/A	159,010	166,900	159,010	166,900

COMPANY: New England Tel. & Tel.
STUDY AREA: All
PERIOD: Jan 1999 to Dec 1999
COSA: NTC

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TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
(Dollars in thousands)

TABLE B - 3
PAGE 3 OF 6

			Account 1180			
Row No.	Classification (a)	Company Name (b)	Beg Balance (m)	Gross Dr. (n)	Gross Cr. (o)	Net (p)
AFFILIATED COMPANIES						
Equity Method:						
0101	Investment	Bell Atlantic Network Services	0	0	0	0
0102	Investment		0	0	0	0
0103	Investment		0	0	0	0
0104	Investment		0	0	0	0
0105	Investment		0	0	0	0
0106	Investment		0	0	0	0
0107	Investment		0	0	0	0
0108	Investment		0	0	0	0
0109	Investment		0	0	0	0
0110	Investment		0	0	0	0
0111	Investment		0	0	0	0
0112	Investment		0	0	0	0
0113	Investment		0	0	0	0
0114	Investment		0	0	0	0
0115	Investment		0	0	0	0
0116	Investment		0	0	0	0
0117	Investment		0	0	0	0
0118	Investment		0	0	0	0
0119	Investment		0	0	0	0
0120	Investment		0	0	0	0
0121	Investment		0	0	0	0
0122	Investment		0	0	0	0
0123	Investment		0	0	0	0
0124	Investment		0	0	0	0
0125	Investment		0	0	0	0
0126	Investment		0	0	0	0
0127	Investment		0	0	0	0
0128	Investment		0	0	0	0
0129	All Othr Investments	N/A	0	0	0	0
0130	Total Equity Method	N/A	0	0	0	0

Cost Method:

0201	Investment		0	0	0	0
0202	Investment		0	0	0	0
0203	Investment		0	0	0	0
0204	Investment		0	0	0	0
0205	Investment		0	0	0	0
0206	Investment		0	0	0	0
0207	Investment		0	0	0	0
0208	Investment		0	0	0	0
0209	Investment		0	0	0	0
0210	Investment		0	0	0	0
0211	Investment		0	0	0	0
0212	Investment		0	0	0	0
0213	Investment		0	0	0	0
0214	Investment		0	0	0	0
0215	Investment		0	0	0	0
0216	Investment		0	0	0	0
0217	Investment		0	0	0	0
0218	Investment		0	0	0	0
0219	Investment		0	0	0	0
0220	Investment		0	0	0	0
0221	Investment		0	0	0	0
0222	Investment		0	0	0	0
0223	Investment		0	0	0	0
0224	Investment		0	0	0	0
0225	Investment		0	0	0	0
0226	Investment		0	0	0	0
0227	Investment		0	0	0	0
0228	Investment		0	0	0	0
0229	All Othr Investments	N/A	0	0	0	0
0230	Total Cost Method	N/A	0	0	0	0
0240	Total Affiliates	N/A	0	0	0	0
0250	Non-Affiliates	N/A	1,007,440	2,994,855	2,968,133	1,034,162
0260	Total Investments	N/A	1,007,440	2,994,855	2,968,133	1,034,162

ARMIS USOA REPORT

COMPANY: New England Tel. & Tel.

STUDY AREA: All

PERIOD: Jan 1999 to Dec 1999

COSA: NETC

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TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES

TABLE B - 3

PAGE 4 OF 6

(Dollars in thousands)

Row No.	Classification (a)	Company Name (b)	Account 1190			
			Beg Balance (ac)	Gross Dr. (ad)	Gross Cr. (ae)	Net (af)

AFFILIATED COMPANIESEquity Method:

0301	Investment	Bell Atlantic Network Services	15,054	99,053	100,887	13,220
0302	Investment		0	0	0	0
0303	Investment		0	0	0	0
0304	Investment		0	0	0	0
0305	Investment		0	0	0	0
0306	Investment		0	0	0	0
0307	Investment		0	0	0	0
0308	Investment		0	0	0	0
0309	Investment		0	0	0	0
0310	Investment		0	0	0	0
0311	Investment		0	0	0	0
0312	Investment		0	0	0	0
0313	Investment		0	0	0	0
0314	Investment		0	0	0	0
0315	Investment		0	0	0	0
0316	Investment		0	0	0	0
0317	Investment		0	0	0	0
0318	Investment		0	0	0	0
0319	Investment		0	0	0	0
0320	Investment		0	0	0	0
0321	Investment		0	0	0	0
0322	Investment		0	0	0	0
0323	Investment		0	0	0	0
0324	Investment		0	0	0	0
0325	Investment		0	0	0	0
0326	Investment		0	0	0	0
0327	Investment		0	0	0	0
0328	Investment		0	0	0	0
0329	All Othr Investments	N/A	0	0	0	0
0330	Total Equity Method	N/A	15,054	99,053	100,887	13,220

Cost Method:

0401	Investment	Bell Atlantic Corporation	6,771	10,208	16,979	0
0402	Investment	Bell Atlantic - New York	11,235	443,492	363,377	91,350
0403	Investment	Bell Atlantic Resources Company	128,897	19,523	136,032	12,388
0404	Investment	Bell Atlantic Mobile Communications Company	130	100	130	100
0405	Investment	Bell Atlantic Worldwide Services Group, Inc	104	3	107	0
0406	Investment	Bell Atlantic Government Affairs Company	70	11	9	72
0407	Investment	Bell Atlantic Entertainment & Information Services Co.	8	0	8	0
0408	Investment	Bell Atlantic Science & Technology, Inc.	102	78	114	66
0409	Investment	Bell Atlantic International Telecom	-30	39	9	0
0410	Investment	Bell Atlantic Trade Finance Company	83	33	116	0
0411	Investment	Bell Atlantic Corporation	65	109,892	83,770	26,187
0412	Investment	Internetworking and Multimedia Solutions, Inc.	31	52	82	1
0413	Investment	Bell Atlantic Asset Management Company	0	1	1	0
0414	Investment	Bell Atlantic Network Services Company	0	0	0	0
0415	Investment		0	0	0	0
0416	Investment		0	0	0	0
0417	Investment		0	0	0	0
0418	Investment		0	0	0	0
0419	Investment		0	0	0	0
0420	Investment		0	0	0	0
0421	Investment		0	0	0	0
0422	Investment		0	0	0	0
0423	Investment		0	0	0	0
0424	Investment		0	0	0	0
0425	Investment		0	0	0	0
0426	Investment		0	0	0	0
0427	Investment		0	0	0	0
0428	Investment		0	0	0	0
0429	All Othr Investments	N/A	0	0	0	0
0430	Total Cost Method	N/A	147,466	583,432	600,734	130,164
0440	Total Affiliates	N/A	162,520	682,485	701,621	143,384
0450	Non-Affiliates	N/A	25,545	250,174	248,162	27,557
0460	Total Investments	N/A	188,065	932,659	949,783	170,941

ARMIS USOA REPORT

COMPANY: New England Tel. & Tel.
 STUDY AREA: All
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 COSA: NETC

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TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
 (Dollars in thousands)

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Row No.	Classification (a)	Company Name (b)	Account 1200			
			Beg Balance (ag)	Gross Dr. (ah)	Gross Cr. (ai)	Net (aj)

AFFILIATED COMPANIESEquity Method:

0301	Investment	Bell Atlantic Network Services	0	0	0	0
0302	Investment		0	0	0	0
0303	Investment		0	0	0	0
0304	Investment		0	0	0	0
0305	Investment		0	0	0	0
0306	Investment		0	0	0	0
0307	Investment		0	0	0	0
0308	Investment		0	0	0	0
0309	Investment		0	0	0	0
0310	Investment		0	0	0	0
0311	Investment		0	0	0	0
0312	Investment		0	0	0	0
0313	Investment		0	0	0	0
0314	Investment		0	0	0	0
0315	Investment		0	0	0	0
0316	Investment		0	0	0	0
0317	Investment		0	0	0	0
0318	Investment		0	0	0	0
0319	Investment		0	0	0	0
0320	Investment		0	0	0	0
0321	Investment		0	0	0	0
0322	Investment		0	0	0	0
0323	Investment		0	0	0	0
0324	Investment		0	0	0	0
0325	Investment		0	0	0	0
0326	Investment		0	0	0	0
0327	Investment		0	0	0	0
0328	Investment		0	0	0	0
0329	All Othr Investments	N/A	0	0	0	0
0330	Total Equity Method	N/A	0	0	0	0

Cost Method:

0401	Investment	Bell Atlantic Corporation	0	0	0	0
0402	Investment	Bell Atlantic - New York	0	0	0	0
0403	Investment	Bell Atlantic Resources Company	0	0	0	0
0404	Investment	Bell Atlantic Mobile Communications Company	0	0	0	0
0405	Investment	Bell Atlantic Worldwide Services Group, Inc	0	0	0	0
0406	Investment	Bell Atlantic Government Affairs Company	0	0	0	0
0407	Investment	Bell Atlantic Entertainment & Information Services Co.	0	0	0	0
0408	Investment	Bell Atlantic Science & Technology, Inc.	0	0	0	0
0409	Investment	Bell Atlantic International Telecom	0	0	0	0
0410	Investment	Bell Atlantic Trade Finance Company	0	0	0	0
0411	Investment	Bell Atlantic Corporation	0	0	0	0
0412	Investment	InterNetworking and Multimedia Solutions, Inc.	0	0	0	0
0413	Investment	Bell Atlantic Asset Management Company	0	0	0	0
0414	Investment	Bell Atlantic Network Services Company	0	0	0	0
0415	Investment		0	0	0	0
0416	Investment		0	0	0	0
0417	Investment		0	0	0	0
0418	Investment		0	0	0	0
0419	Investment		0	0	0	0
0420	Investment		0	0	0	0
0421	Investment		0	0	0	0
0422	Investment		0	0	0	0
0423	Investment		0	0	0	0
0424	Investment		0	0	0	0
0425	Investment		0	0	0	0
0426	Investment		0	0	0	0
0427	Investment		0	0	0	0
0428	Investment		0	0	0	0
0429	All Othr Investments	N/A	0	0	0	0
0430	Total Cost Method	N/A	0	0	0	0
0440	Total Affiliates	N/A	0	0	0	0
0450	Non-Affiliates	N/A	0	0	0	0
0460	Total Investments	N/A	0	0	0	0

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TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
 (Dollars in thousands)

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Row No.	Classification (a)	Company Name (b)	Account 1210				Total (ac)
			Beg Balance (ak)	Gross Dr. (al)	Gross Cr. (am)	Net (an)	

AFFILIATED COMPANIES

Equity Method:

0301	Investment	Bell Atlantic Network Services	7,646	19,111	22,160	4,597	140,067
0302	Investment		0	0	0	0	0
0303	Investment		0	0	0	0	0
0304	Investment		0	0	0	0	0
0305	Investment		0	0	0	0	0
0306	Investment		0	0	0	0	0
0307	Investment		0	0	0	0	0
0308	Investment		0	0	0	0	0
0309	Investment		0	0	0	0	0
0310	Investment		0	0	0	0	0
0311	Investment		0	0	0	0	0
0312	Investment		0	0	0	0	0
0313	Investment		0	0	0	0	0
0314	Investment		0	0	0	0	0
0315	Investment		0	0	0	0	0
0316	Investment		0	0	0	0	0
0317	Investment		0	0	0	0	0
0318	Investment		0	0	0	0	0
0319	Investment		0	0	0	0	0
0320	Investment		0	0	0	0	0
0321	Investment		0	0	0	0	0
0322	Investment		0	0	0	0	0
0323	Investment		0	0	0	0	0
0324	Investment		0	0	0	0	0
0325	Investment		0	0	0	0	0
0326	Investment		0	0	0	0	0
0327	Investment		0	0	0	0	0
0328	Investment		0	0	0	0	0
0329	All Other Investments	N/A	0	0	0	0	166,900
0330	Total Equity Method	N/A	7,646	19,111	22,160	4,597	306,967

Cost Method:

0401	Investment	Bell Atlantic Corporation	0	0	0	0	0
0402	Investment	Bell Atlantic - New York	0	0	0	0	91,350
0403	Investment	Bell Atlantic Resources Company	0	0	0	0	12,388
0404	Investment	Bell Atlantic Mobile Communications Company	0	0	0	0	100
0405	Investment	Bell Atlantic Worldwide Services Group, Inc.	0	0	0	0	0
0406	Investment	Bell Atlantic Government Affairs Company	0	0	0	0	72
0407	Investment	Bell Atlantic Entertainment & Information Services Co.	0	0	0	0	0
0408	Investment	Bell Atlantic Science & Technology, Inc.	0	0	0	0	66
0409	Investment	Bell Atlantic International Telecom	0	0	0	0	0
0410	Investment	Bell Atlantic Trade Finance Company	0	0	0	0	0
0411	Investment	Bell Atlantic Corporation	0	0	0	0	26,187
0412	Investment	InterNetworking and Multimedia Solutions, Inc.	0	0	0	0	1
0413	Investment	Bell Atlantic Asset Management Company	0	0	0	0	0
0414	Investment	Bell Atlantic Network Services Company	31	2,210	2,241	0	0
0415	Investment		0	0	0	0	0
0416	Investment		0	0	0	0	0
0417	Investment		0	0	0	0	0
0418	Investment		0	0	0	0	0
0419	Investment		0	0	0	0	0
0420	Investment		0	0	0	0	0
0421	Investment		0	0	0	0	0
0422	Investment		0	0	0	0	0
0423	Investment		0	0	0	0	0
0424	Investment		0	0	0	0	0
0425	Investment		0	0	0	0	0
0426	Investment		0	0	0	0	0
0427	Investment		0	0	0	0	0
0428	Investment		0	0	0	0	0
0429	All Other Investments	N/A	0	0	0	0	0
0430	Total Cost Method	N/A	31	2,210	2,241	0	130,164
0440	Total Affiliates	N/A	7,677	21,321	24,401	4,597	437,131
0450	Non-Affiliates	N/A	0	0	0	0	1,061,980
0460	Total Investments	N/A	7,677	21,321	24,401	4,597	1,499,111

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TABLE B-4 - ANALYSIS OF ASSETS PURCHASED FROM OR SOLD TO AFFILIATES
(Dollars in thousands)

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PAGE 1 OF 1

Row No.	Classification (a)	Name of Affiliate (b)	Net Book Cost (c)	Fair Market Value (d)	Tariff (e)	Publicly Filed Agreements (ee)	Prevailing Market Price (f)	Total Purchase/Sales (g)
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A. ANALYSIS OF ASSETS PURCHASED FROM AFFILIATES

0101	Asset Purchased	Bell Atlantic-Pennsylvania	128	0	0	0	0	128
0102	Asset Purchased	Bell Atlantic-New Jersey	41	0	0	0	0	41
0103	Asset Purchased	Bell Atlantic-Washington-Dc	16	0	0	0	0	16
0104	Asset Purchased	Bell Atlantic-New England	0	0	0	0	0	0
0105	Asset Purchased		0	0	0	0	0	0
0106	Asset Purchased		0	0	0	0	0	0
0107	Asset Purchased		0	0	0	0	0	0
0108	Asset Purchased		0	0	0	0	0	0
0109	Asset Purchased		0	0	0	0	0	0
0110	Asset Purchased		0	0	0	0	0	0
0111	Asset Purchased		0	0	0	0	0	0
0112	Asset Purchased		0	0	0	0	0	0
0113	Asset Purchased		0	0	0	0	0	0
0114	Asset Purchased		0	0	0	0	0	0
0115	Asset Purchased		0	0	0	0	0	0
0116	Asset Purchased		0	0	0	0	0	0
0117	Asset Purchased		0	0	0	0	0	0
0118	Asset Purchased		0	0	0	0	0	0
0119	Asset Purchased		0	0	0	0	0	0
0139	From All Others	N/A	0	0	0	0	0	0
0140	Total Purchases	N/A	185	0	0	0	0	185

B. ANALYSIS OF ASSETS SOLD TO AFFILIATES

0201	Asset Sold	Bell Atlantic-Pennsylvania	5	0	0	0	0	5
0202	Asset Sold	Bell Atlantic-Virginia	5	0	0	0	0	5
0203	Asset Sold	Bell Atlantic-New Jersey	3	0	0	0	0	3
0204	Asset Sold	Bell Atlantic-Maryland	2	0	0	0	0	2
0205	Asset Sold		0	0	0	0	0	0
0206	Asset Sold		0	0	0	0	0	0
0207	Asset Sold		0	0	0	0	0	0
0208	Asset Sold		0	0	0	0	0	0
0209	Asset Sold		0	0	0	0	0	0
0210	Asset Sold		0	0	0	0	0	0
0211	Asset Sold		0	0	0	0	0	0
0212	Asset Sold		0	0	0	0	0	0
0213	Asset Sold		0	0	0	0	0	0
0214	Asset Sold		0	0	0	0	0	0
0215	Asset Sold		0	0	0	0	0	0
0216	Asset Sold		0	0	0	0	0	0
0217	Asset Sold		0	0	0	0	0	0
0218	Asset Sold		0	0	0	0	0	0
0219	Asset Sold		0	0	0	0	0	0
0220	Asset Sold		0	0	0	0	0	0
0239	To All Others	N/A	0	0	0	0	0	0
0240	Total Sales	N/A	15	0	0	0	0	15

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TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
(Dollars in thousands)

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Row No.	Description (a)	Beginning Balance (b)	CREDITS DURING THE YEAR		
			Accruals (c)	Salvage (d)	Other Credits (e)
0100	Motor Vehicles	1,928	1,731	16	0
0110	Aircraft	0	0	0	0
0120	Tools and other work equipment	58,207	8,209	31	1,295
0150	Buildings	290,097	25,455	872	0
0160	Furniture	6,750	1,117	0	3,504
0180	Office Support Equipment	9,387	3,599	0	65
0190	Company Communications Equipment	72,160	16,386	130	255
0200	General Purpose Computers	152,687	26,278	9,044	644
0210	Total Support Assets	591,216	82,775	10,093	5,763
0220	Analog Electronic Switching	2,763	8	159	17
0230	Digital Electronic Switching	1,283,307	245,980	2,220	11,930
0240	Step-by-Step Switching	7,312	0	0	0
0250	Crossbar Switching	6,370	0	0	0
0260	Other Electro-mech. Switching	0	0	0	0
0270	Total Central Office-Switching	1,299,752	245,988	2,379	11,947
0280	Operator Systems	25,345	8,752	0	0
0290	Satellite and Earth Sta. Facilities	0	0	0	0
0300	Other Radio Facilities	8,030	709	0	0
0310	Circuit Equipment	1,634,557	255,148	890	566
0320	Total Central Office-Transmission	1,642,587	255,857	890	566
0330	Station Apparatus	-470	0	0	0
0340	Customer Premises Wiring	0	0	0	0
0350	Large Private Branch Exchange	0	0	0	0

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TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION

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(Dollars in thousands)

Row No.	Description (a)	Beginning Balance (b)	CREDITS DURING THE YEAR		
			Accruals (c)	Salvage (d)	Other Credits (e)
0360	Public Telephone Terminal Equipment	47,173	4,836	120	589
0370	Other Terminal Equipment	136,456	29,175	263	426
0380	Total Info. Origination/Termination	183,159	34,011	383	1,015
0390	Poles	393,704	46,669	106	0
0400	Aerial Cable	1,849,243	205,406	2,458	0
0410	Underground Cable	793,226	73,851	467	1
0420	Buried Cable	187,056	17,295	0	0
0430	Submarine Cable	7,037	302	0	0
0440	Deep Sea Cable	0	0	0	0
0450	Intrabuilding Network Cable	12,210	2,331	0	0
0460	Aerial Wire	31,464	2,088	0	1
0470	Conduit Systems	268,987	19,738	1	0
0480	Total Cable and Wire Facilities	3,542,927	367,680	3,032	2
0490	Total Accumulated Depreciation	7,284,986	995,063	16,777	19,293

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TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
(Dollars in thousands)

Row No.	Description (a)	CHARGES DURING THE YEAR				Ending Balance (j)
		Retirements w/Traffic (f)	Retirements w/o Traffic (g)	Cost of Removal (h)	Other Charges (i)	
0100	Motor Vehicles	0	533	0	0	3,142
0110	Aircraft	0	0	0	0	0
0120	Tools and other work equipment	0	6,459	0	1	61,282
0150	Buildings	0	8,458	7,644	168	300,154
0160	Furniture	0	4,524	0	0	6,847
0180	Office Support Equipment	0	64	0	1	12,986
0190	Company Communications Equipment	0	436	2	1	88,492
0200	General Purpose Computers	0	100,550	0	1	88,102
0210	Total Support Assets	0	121,024	7,646	172	561,005
0220	Analog Electronic Switching	0	895	390	16	1,646
0230	Digital Electronic Switching	0	73,862	1,567	0	1,467,988
0240	Step-by-Step Switching	0	0	0	0	7,312
0250	Crossbar Switching	0	36	8	0	6,326
0260	Other Electro-mech. Switching	0	0	0	0	0
0270	Total Central Office-Switching	0	74,813	1,965	16	1,483,272
0280	Operator Systems	0	1,403	23	0	32,671
0290	Satellite and Earth Sta. Facilities	0	0	0	0	0
0300	Other Radio Facilities	0	286	16	1	8,436
0310	Circuit Equipment	0	79,841	2,281	565	1,808,474
0320	Total Central Office-Transmission	0	80,127	2,297	566	1,816,910
0330	Station Apparatus	0	0	0	0	-470
0340	Customer Premises Wiring	0	0	0	0	0
0350	Large Private Branch Exchange	0	0	0	0	0

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TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
 (Dollars in thousands)

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Row No.	Description (a)	CHARGES DURING THE YEAR				Ending Balance (j)
		Retirements w/Traffic (f)	Retirements w/o Traffic (g)	Cost of Removal (h)	Other Charges (i)	
0360	Public Telephone Terminal Equipment	0	2,313	65	0	50,339
0370	Other Terminal Equipment	0	3,412	125	2,488	160,295
0380	Total Info. Origination/Termination	0	5,725	190	2,488	210,165
0390	Poles	0	7,694	12,466	0	420,319
0400	Aerial Cable	0	29,768	11,432	1	2,015,906
0410	Underground Cable	0	16,347	5,300	0	845,898
0420	Buried Cable	0	3,836	291	0	200,224
0430	Submarine Cable	0	88	19	0	7,232
0440	Deep Sea Cable	0	0	0	0	0
0450	Intrabuilding Network Cable	0	276	60	0	14,205
0460	Aerial Wire	0	2,201	523	0	30,829
0470	Conduit Systems	0	1,209	231	0	287,286
0480	Total Cable and Wire Facilities	0	61,419	30,322	1	3,821,899
0490	Total Accumulated Depreciation	0	344,511	42,443	3,243	7,925,922

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TABLE B-6 - SUMMARY OF INVESTMENT AND ACCUMULATED DEPRECIATION BY JURISDICTION
(Dollars in thousands)

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Row No.	Description (a)	Telephone Plant Before Amortizable Assets (Accounts 2110 through 2441)					
		Telephone Plant Beginning Balance (b)	Telephone Plant Additions (c)	Telephone Plant Retirements w/Traffic (d)	Telephone Plant Retirements w/o Traffic (e)	Other Charges and Credits (f)	Telephone Plant Ending Balance (g)
0300	Maine	1,477,229	110,291	0	29,777	1,629	1,559,372
0320	Massachusetts	8,791,938	674,172	0	247,890	6,490	9,224,710
0400	New Hampshire	1,677,214	126,880	0	32,277	248	1,772,065
0500	Rhode Island	1,026,647	75,969	0	21,001	196	1,081,811
0560	Vermont	845,593	51,602	0	13,566	736	884,365
0910	Total	13,818,621	1,038,914	0	344,511	9,299	14,522,323

Row No.	Description (a)	Accumulated Depreciation (Account 3100)							
		Beginning Balance (h)	Depreciation Accruals (i)	Gross Salvage (j)	Cost of Removal (k)	Other Charges and Credits (l)	Ending Balance (m)	Beginning Ratio (n)	Ending Ratio (o)
0300	Maine	827,091	102,787	726	3,588	893	898,132	55.99	57.60
0320	Massachusetts	4,499,037	641,036	14,325	28,824	14,556	4,892,240	51.17	53.03
0400	New Hampshire	908,655	116,057	1,085	4,475	-517	988,528	54.18	55.78
0500	Rhode Island	557,320	77,918	220	2,914	619	612,162	54.29	56.59
0560	Vermont	492,883	57,265	421	2,642	499	534,860	58.29	60.48
0910	Total	7,284,986	995,063	16,777	42,443	16,050	7,925,922	52.72	54.58

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TABLE B-7 - BASES OF CHARGES FOR DEPRECIATION
(Dollars in thousands)

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PAGE 1 OF 1

Row No.	Classifi- cation (a)	Plant Account (b)	Name of Class or Subclass of Plant (c)	(Method) Whole or Remaining Life (d)	Life Years (e)	Net Salvage (%) (f)	Depreciation	
							Accumulated (%) (g)	Rate (%) (h)

Row No.	Classifi- cation (a)	Plant Account (b)	Name of Class or Subclass of Plant (c)	Account 6561		Average Plant Balance (k)	Composite Rate (%) (l)
				Expensed Amount (i)	Amortized Amount (j)		

This schedule is not required because this carrier's depreciation
rates are prescribed by the FCC.

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TABLE B-8 - CAPITAL LEASES
(Dollars in thousands)

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Row No.	Classification (a)	Plant Account (b)	Name of Category of Plant (c)	Capitalized Amount (d)	Accumulated Amort. In Acct. 3410 (e)	Balance (f)
0101	Lease	2681.00	Building Leases	3,400	1,874	1,526
0102	Lease			0	0	0
0103	Lease			0	0	0
0104	Lease			0	0	0
0105	Lease			0	0	0
0106	Lease			0	0	0
0107	Lease			0	0	0
0108	Lease			0	0	0
0109	Lease			0	0	0
0110	Lease			0	0	0
0111	Lease			0	0	0
0112	Lease			0	0	0
0113	Lease			0	0	0
0114	Lease			0	0	0
0115	Lease			0	0	0
0116	Lease			0	0	0
0117	Lease			0	0	0
0118	Lease			0	0	0
0119	Lease			0	0	0
0120	Lease			0	0	0
0121	Lease			0	0	0
0122	Lease			0	0	0
0123	Lease			0	0	0
0124	Lease			0	0	0
0125	Lease			0	0	0
0126	Lease			0	0	0
0127	Lease			0	0	0
0128	Lease			0	0	0
0129	Lease			0	0	0
0130	Lease			0	0	0
0140	Total	N/A	N/A	3,400	1,874	1,526

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TABLE B-8 - CAPITAL LEASES
(Dollars in thousands)

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Row No.	Classification (a)	Plant Account (b)	Name of Category of Plant (c)	LEASE OBLIGATION		ANNUAL LEASE COST COMPONENTS		
				Current Acct. 4060 (g)	Long-Term Acct. 4250 (h)	Amort. Acct. 6563 (i)	Interest Acct. 7520 (j)	Other (k)
0101	Lease	2681.00	Building Leases	334	29	7,222	50	204
0102	Lease			0	0	0	0	0
0103	Lease			0	0	0	0	0
0104	Lease			0	0	0	0	0
0105	Lease			0	0	0	0	0
0106	Lease			0	0	0	0	0
0107	Lease			0	0	0	0	0
0108	Lease			0	0	0	0	0
0109	Lease			0	0	0	0	0
0110	Lease			0	0	0	0	0
0111	Lease			0	0	0	0	0
0112	Lease			0	0	0	0	0
0113	Lease			0	0	0	0	0
0114	Lease			0	0	0	0	0
0115	Lease			0	0	0	0	0
0116	Lease			0	0	0	0	0
0117	Lease			0	0	0	0	0
0118	Lease			0	0	0	0	0
0119	Lease			0	0	0	0	0
0120	Lease			0	0	0	0	0
0121	Lease			0	0	0	0	0
0122	Lease			0	0	0	0	0
0123	Lease			0	0	0	0	0
0124	Lease			0	0	0	0	0
0125	Lease			0	0	0	0	0
0126	Lease			0	0	0	0	0
0127	Lease			0	0	0	0	0
0128	Lease			0	0	0	0	0
0129	Lease			0	0	0	0	0
0130	Lease			0	0	0	0	0
0140	Total	N/A	N/A	334	29	7,222	50	204

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TABLE B-9 - DEFERRED CHARGES
(Dollars in thousands)

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Row No.	Classification (a)	Name of Item (b)	Amount (c)
0101	Deferred Charge	Engineering Projects	11,221
0102	Deferred Charge	Other Engineering Projects	3,398
0103	Deferred Charge	Unaudited Amounts included in Accounts Payable	36,451
0104	Deferred Charge	Network Interface Slipp Project - Maine	1,088
0105	Deferred Charge	Prepaid Right to Use Fees	5,292
0106	Deferred Charge		0
0107	Deferred Charge		0
0108	Deferred Charge		0
0109	Deferred Charge		0
0110	Deferred Charge		0
0111	Deferred Charge		0
0112	Deferred Charge		0
0113	Deferred Charge		0
0114	Deferred Charge		0
0115	Deferred Charge		0
0116	Deferred Charge		0
0117	Deferred Charge		0
0118	Deferred Charge		0
0119	Deferred Charge		0
0120	Deferred Charge		0
0121	Deferred Charge		0
0122	Deferred Charge		0
0123	Deferred Charge		0
0124	Deferred Charge		0
0125	Deferred Charge		0
0126	Deferred Charge		0
0127	Deferred Charge		0
0128	Deferred Charge		0
0129	Deferred Charge		0
0130	Deferred Charge		0
0140	Aggregate of All Other Items	N/A	1,896
0150	Total	N/A	59,346

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COMPANY: New England Tel. & Tel.
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TABLE B-10 - ACCOUNTS PAYABLE TO AFFILIATES
(Dollars in thousands)

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Row No.	Classification (a)	Name of Affiliate (b)	Balance at Beginning of the Year (c)	ACTIVITY DURING YEAR		Balance at End of the Year (f)
				Gross Debits (d)	Gross Credits (e)	
0101	Payable To	Bell Atlantic Corporation	34,240	773,018	741,265	2,487
0102	Payable To	Bell Atlantic - New York	5,281	652,030	652,571	5,822
0103	Payable To	Bell Atlantic Information Resources Company	27,139	311,967	311,107	26,279
0104	Payable To	Bell Atlantic Government Affairs Company	0	1,840	1,840	0
0105	Payable To	Bell Atlantic Network Services	523,159	3,298,097	3,285,426	510,488
0106	Payable To	Bell Atlantic Science & Technology, Inc.	81	146	65	0
0107	Payable To	Exchange Indemnity Company	0	10	10	0
0108	Payable To	Bell Atlantic Asset Management Company	0	143	143	0
0109	Payable To	Bell Atlantic Long Distance Company	0	0	0	0
0110	Payable To	Bell Atlantic	10,169	527,907	604,783	87,045
0111	Payable To	Bell Atlantic Corp. (parent)	0	0	0	0
0112	Payable To	Bell Atlantic Paging	0	0	0	0
0113	Payable To	Bell Atlantic Directory Graphics	0	0	0	0
0114	Payable To	Bell Atlantic Network Integration	0	0	0	0
0115	Payable To	Bell Atlantic Federal Integrated Systems	0	0	0	0
0116	Payable To	Bell Atlantic - Maryland	0	0	0	0
0117	Payable To	Bell Atlantic Paging	0	0	0	0
0118	Payable To		0	0	0	0
0119	Payable To		0	0	0	0
0120	Payable To		0	0	0	0
0121	Payable To		0	0	0	0
0122	Payable To		0	0	0	0
0123	Payable To		0	0	0	0
0124	Payable To		0	0	0	0
0125	Payable To		0	0	0	0
0126	Payable To		0	0	0	0
0127	Payable To		0	0	0	0
0128	Payable To		0	0	0	0
0129	Payable To		0	0	0	0
0130	Payable To		0	0	0	0
0131	Payable To		0	0	0	0
0132	Payable To		0	0	0	0
0133	Payable To		0	0	0	0
0134	Payable To		0	0	0	0
0135	Payable To		0	0	0	0
0136	Payable To		0	0	0	0
0137	Payable To		0	0	0	0
0138	Payable To		0	0	0	0
0139	Payable To		0	0	0	0
0140	Payable To		0	0	0	0
0141	Payable To		0	0	0	0
0142	Payable To		0	0	0	0
0143	Payable To		0	0	0	0
0144	Payable To		0	0	0	0
0145	Payable To		0	0	0	0
0146	Payable To		0	0	0	0
0147	Payable To		0	0	0	0
0148	Payable To		0	0	0	0
0149	Payable To		0	0	0	0
0150	Payable To		0	0	0	0
0160	Total	N/A	600,069	5,565,158	5,597,210	632,121

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TABLE B-11 - LONG-TERM DEBT
(Dollars in thousands)

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Row No.	Classification (a)	Name of Obligation (b)	Nominal Date of Issue (c)	Date of Maturity (d)	Face Amount Outstanding (e)	Unamortized Prem/Disc Acct. 4220/ Acct. 4230 (f)	Unamortized Debt Iss. Expenses Acct. 1407 (g)	Stated Rate % (h)	Yield Rate % (i)
0101	Acct. 4210	10 Year 8 5/8% Notes	08/01/1991	08/01/2001	100,000	-87	112	8.63	8.69
0102	Acct. 4210	40 Year 4 1/2% Debentures	07/01/1962	07/01/2002	50,000	5	7	4.50	4.49
0103	Acct. 4210	10 Year 6 1/4% Notes	03/15/1993	03/15/2003	225,000	-436	251	6.25	6.19
0104	Acct. 4210	40 Year 4 5/8% Debentures	07/01/1965	07/01/2005	60,000	16	17	4.63	4.62
0105	Acct. 4210	39 Year 6 1/8% Debentures	10/01/1967	10/01/2006	100,000	-12	14	6.13	6.14
0106	Acct. 4210	40 Year 6 3/8% Debentures	09/01/1968	09/01/2008	125,000	-154	22	6.38	6.42
0107	Acct. 4210	10 Year 5.875% Notes	04/15/1999	04/15/2009	200,000	-1,422	1,208	5.88	5.88
0108	Acct. 4210	15 Year 6.30% Notes	12/15/1997	12/15/2012	175,000	3,603	621	6.30	6.12
0109	Acct. 4210	30 Year 7 7/8% Debentures	09/01/1992	09/01/2022	100,000	-585	405	7.88	7.98
0110	Acct. 4210	30 Year 6 7/8% Debentures	10/01/1993	10/01/2023	250,000	-2,723	1,487	6.88	7.02
0111	Acct. 4210	40 Year 7 7/8% Debentures	11/15/1989	11/15/2029	348,965	0	0	7.88	7.83
0112	Acct. 4210	40 Year 9 % Debentures	08/01/1991	08/01/2031	75,000	-1,534	567	9.00	9.31
0113	Acct. 4210				0	0	0	0.00	0.00
0114	Acct. 4210				0	0	0	0.00	0.00
0115	Acct. 4210				0	0	0	0.00	0.00
0116	Acct. 4210				0	0	0	0.00	0.00
0117	Acct. 4210				0	0	0	0.00	0.00
0118	Acct. 4210				0	0	0	0.00	0.00
0119	Acct. 4210				0	0	0	0.00	0.00
0120	Acct. 4210				0	0	0	0.00	0.00
0121	Acct. 4210				0	0	0	0.00	0.00
0122	Acct. 4210				0	0	0	0.00	0.00
0123	Acct. 4210				0	0	0	0.00	0.00
0124	Acct. 4210				0	0	0	0.00	0.00
0125	Acct. 4210				0	0	0	0.00	0.00
0126	Acct. 4210				0	0	0	0.00	0.00
0127	Acct. 4210				0	0	0	0.00	0.00
0128	Acct. 4210				0	0	0	0.00	0.00
0129	Acct. 4210				0	0	0	0.00	0.00
0130	Acct. 4210				0	0	0	0.00	0.00
0131	Acct. 4210				0	0	0	0.00	0.00
0132	Acct. 4210				0	0	0	0.00	0.00
0133	Acct. 4210				0	0	0	0.00	0.00
0134	Acct. 4210				0	0	0	0.00	0.00
0135	Acct. 4210				0	0	0	0.00	0.00
0136	Acct. 4210				0	0	0	0.00	0.00
	Acct. 4210				0	0	0	0.00	0.00
	Acct. 4210				0	0	0	0.00	0.00
	Acct. 4210				0	0	0	0.00	0.00
0190	Total 4210	N/A	N/A	N/A	1,808,965	-3,329	4,711	N/A	N/A

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TABLE B-11 - LONG-TERM DEBT
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Row No.	Classification (a)	Name of Obligation (b)	Nominal Date of Issue (c)	Date of Maturity (d)	Face Amount Outstanding (e)	Unamortized Prem/Disc Acct. 4220/ Acct. 4230 (f)	Unamortized Debt Iss. Expenses Acct. 1407 (g)	Stated Rate % (h)	Yield Rate % (i)
0201	Acct. 4050	35 Year 3% Debenture	10/01/1947	10/01/1982	1	0	0	3.00	0.00
0202	Acct. 4050	7 Year 5 3/4% Notes	05/01/1993	05/01/2000	99,978	0	0	5.75	5.78
0203	Acct. 4050				0	0	0	0.00	0.00
0204	Acct. 4050				0	0	0	0.00	0.00
0205	Acct. 4050				0	0	0	0.00	0.00
0206	Acct. 4050				0	0	0	0.00	0.00
0207	Acct. 4050				0	0	0	0.00	0.00
0208	Acct. 4050				0	0	0	0.00	0.00
0209	Acct. 4050				0	0	0	0.00	0.00
0210	Acct. 4050				0	0	0	0.00	0.00
	Acct. 4050				0	0	0	0.00	0.00
	Acct. 4050				0	0	0	0.00	0.00
	Acct. 4050				0	0	0	0.00	0.00
0290	Total 4050	N/A	N/A	N/A	99,979	0	0	N/A	N/A
0301	Acct. 4260		0	0	0	0	0	0.00	0.00
0302	Acct. 4260		0	0	0	0	0	0.00	0.00
0303	Acct. 4260		0	0	0	0	0	0.00	0.00
0304	Acct. 4260		0	0	0	0	0	0.00	0.00
0305	Acct. 4260		0	0	0	0	0	0.00	0.00
0306	Acct. 4260		0	0	0	0	0	0.00	0.00
0307	Acct. 4260		0	0	0	0	0	0.00	0.00
0308	Acct. 4260		0	0	0	0	0	0.00	0.00
0310	Total 4260	N/A	N/A	N/A	0	0	0	N/A	N/A
0401	Acct. 4270		0	0	0	0	0	0.00	0.00
0402	Acct. 4270		0	0	0	0	0	0.00	0.00
0403	Acct. 4270		0	0	0	0	0	0.00	0.00
0404	Acct. 4270		0	0	0	0	0	0.00	0.00
0405	Acct. 4270		0	0	0	0	0	0.00	0.00
0406	Acct. 4270		0	0	0	0	0	0.00	0.00
0407	Acct. 4270		0	0	0	0	0	0.00	0.00
0408	Acct. 4270		0	0	0	0	0	0.00	0.00
0410	Total 4270	N/A	N/A	N/A	0	0	0	N/A	N/A
0500	Total All Accounts	N/A	N/A	N/A	1,908,944	-3,329	4,711	N/A	N/A

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TABLE B-12 - NET DEFERRED INCOME TAXES
(Dollars in thousands)

Row No.	Particulars (a)	Beginning Balance (b)	Account (c)	Current Yr. Accrual (d)	Current Yr. Amortiza- tion (e)	Adjustments		End of Year Balance (h)
						Debit (f)	Credit (g)	
NET DEFERRED OPERATING INCOME TAXES - ACCOUNTS 4100 AND 4340:								
Property Related:								
Net Current Deferred Operating Income Taxes (Account 4100)								
Provision for Deferred Operating Income Taxes - Net								
0100	Federal Income Taxes	0	N/A	0	0	0	0	0
0110	State and Local Income Taxes	0	N/A	0	0	0	0	0
0120	Total Net Current Opertg Inc Taxes	0	7250	0	0	0	0	0
Net Noncurrent Deferred Operating Income Taxes (Account 4340)								
Provision for Deferred Operating Income Taxes - Net								
0130	Federal Income Taxes	791,490	N/A	61,427	0	0	39,985	892,902
0140	State and Local Income Taxes	147,030	N/A	15,719	0	0	7,136	169,885
0150	Total Net Noncurr Opertg Inc Taxes	938,520	7250	77,146	0	0	47,121	1,062,787
0160	Total Ppty Rel Dld Oprtg Inc Taxes	938,520	N/A	77,146	0	0	47,121	1,062,787
Nonproperty Related:								
Net Current Deferred Operating Income Taxes (Account 4100)								
Provision for Deferred Operating Income Taxes - Net								
0170	Federal Income Taxes	48,826	N/A	-26,889	0	3,931	0	18,006
0180	State and Local Income Taxes	9,947	N/A	-5,625	0	-582	0	4,904
0190	Total Net Current Opertg Inc Taxes	58,773	7250	-32,514	0	3,349	0	22,910
Net Noncurrent Deferred Operating Income Taxes (Account 4340)								
Provision for Deferred Operating Income Taxes - Net								
0200	Federal Income Taxes	-399,215	N/A	10,365	335	43,593	-39,984	-472,762
0210	State and Local Income Taxes	-78,599	N/A	2,157	70	6,616	-7,136	-92,264
0220	Total Net Noncurr Opertg Inc Taxes	-477,814	7250	12,522	405	52,209	-47,120	-565,026
0230	Ttl Nnppty Rel Dld Oprtg Inc Taxes	-419,041	N/A	-18,992	405	55,558	-47,120	-542,116

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TABLE B-12 - NET DEFERRED INCOME TAXES
(Dollars in thousands)

Row No.	Particulars (a)	Beginning Balance (b)	Account (c)	Current Yr. Accrual (d)	Current Yr. Amortiza- tion (e)	Adjustments		End of Year Balance (h)
						Debit (f)	Credit (g)	
NET DEFERRED NONOPERATING INCOME TAXES - ACCOUNTS 4110 AND 4350:								
Property Related:								
Net Current Deferred Nonoperating Income Taxes (Account 4110)								
Provision for Deferred Nonoperating Income Taxes - Net								
0240	Federal Income Taxes	0	7450	0	0	0	0	0
0250	State and Local Income Taxes	0	7450	0	0	0	0	0
Deferred Income Tax Effect of Extraordinary Items - Net								
0260	Federal Income Taxes	0	7640	0	0	0	0	0
0270	State and Local Income Taxes	0	7640	0	0	0	0	0
0280	Total Net Current Nonopg Inc Taxes	0	N/A	0	0	0	0	0
Net Noncurrent Deferred Nonoperating Income Taxes (Account 4350)								
Provision for Deferred Nonoperating Income Taxes - Net								
0290	Federal Income Taxes	0	7450	0	0	0	0	0
0300	State and Local Income Taxes	0	7450	0	0	0	0	0
Deferred Income Tax Effect of Extraordinary Items - Net								
0310	Federal Income Taxes	0	7640	0	0	0	0	0
0320	State and Local Income Taxes	0	7640	0	0	0	0	0
0330	Ttl Net Noncurr Nonoprtg Inc Taxes	0	N/A	0	0	0	0	0
0340	Ttl Property Rel Dfd Nonopertg Txs	0	N/A	0	0	0	0	0
Nonproperty Related:								
Net Current Deferred Nonoperating Income Taxes (Account 4110)								
Provision for Deferred Nonoperating Income Taxes - Net								
0350	Federal Income Taxes	-17,141	7450	0	0	0	0	-17,141
0360	State and Local Income Taxes	-3,418	7450	0	0	0	0	-3,418
Deferred Income Tax Effect of Extraordinary Items - Net								
0370	Federal Income Taxes	0	7640	0	0	0	0	0
0380	State and Local Income Taxes	0	7640	0	0	0	0	0
0390	Ttl Net Current Nonoprtg Income Txs	-20,559	N/A	0	0	0	0	-20,559

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TABLE B-12 - NET DEFERRED INCOME TAXES
(Dollars in thousands)

(Dollars in thousands)

Row No.	Particulars (a)	Beginning Balance (b)	Account (c)	Current Yr. Accrual (d)	Current Yr. Amortiza- tion (e)	Adjustments		End of Year Balance (h)
						Debit (f)	Credit (g)	
NET DEFERRED NONOPERATING INCOME TAXES - ACCOUNTS 4100 AND 4350 (cont'd):								
Nonproperty Related (cont'd):								
Net Noncurrent Deferred Nonoperating Income Taxes (Account 4350)								
Provision for Deferred Nonoperating Income Taxes - Net								
0400	Federal Income Taxes	-11,591	7450	0	0	0	0	-11,591
0410	State and Local Income Taxes	-2,366	7450	0	0	0	0	-2,366
Deferred Income Tax Effect of Extraordinary Items - Net								
0420	Federal Income Taxes	0	7640	0	0	0	0	0
0430	State and Local Income Taxes	0	7640	0	0	0	0	0
0440	Ttl Net Noncurr Nonoprtg Inc Taxes	-13,957	N/A	0	0	0	0	-13,957
0450	Ttl Nonppty Rel Dfd Nonop Inc Taxes	-34,516	N/A	0	0	0	0	-34,516

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TABLE B-13 - OTHER DEFERRED CREDITS
(Dollars in Thousands)

Row No.	Classification (a)	Name of Item (b)	Amount (c)
0101	Deferred Credit	Restructuring Costs	14,086
0102	Deferred Credit	Accrued Reserve Associated with Interstate Claims	1,500
0103	Deferred Credit	Estimated Refund to Maine Customers	12,174
0104	Deferred Credit	Balances in Clearing Accounts	1,161
0105	Deferred Credit	Highway and Private Property Construction	2,030
0106	Deferred Credit	Vendor Credits	9,796
0107	Deferred Credit	Intrastate Lifeline Subsidies	1,076
0108	Deferred Credit		0
0109	Deferred Credit		0
0110	Deferred Credit		0
0111	Deferred Credit		0
0112	Deferred Credit		0
0113	Deferred Credit		0
0114	Deferred Credit		0
0115	Deferred Credit		0
0116	Deferred Credit		0
0117	Deferred Credit		0
0118	Deferred Credit		0
0119	Deferred Credit		0
120	Deferred Credit		0
121	Deferred Credit		0
0122	Deferred Credit		0
0123	Deferred Credit		0
0124	Deferred Credit		0
0125	Deferred Credit		0
0126	Deferred Credit		0
0127	Deferred Credit		0
0128	Deferred Credit		0
0129	Deferred Credit		0
0130	Deferred Credit		0
0140	Aggregate of All Other Items	N/A	1,717
0150	Total	N/A	43,540

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TABLE B-14 - CAPITAL STOCK
(Dollars in Thousands)

Row No.	Classification (a)	Class of Stock (b)	Voting Rights (c)	Par or Stated Value Amount (d)	Number of Shares Authorized (e)	Amount of Stock Issued and Outstanding (f)	Additional Paid-in Capital (g)	Total (h)	Number of Shares of Treasury Stock (i)	Amount in Treasury Stock Account (j)
0101	Stock	Common	Yes	0	1	1,000	1,836,644	1,837,644	0	0
0102	Stock			0	0	0	0	0	0	0
0103	Stock			0	0	0	0	0	0	0
0104	Stock			0	0	0	0	0	0	0
0105	Stock			0	0	0	0	0	0	0
0106	Stock			0	0	0	0	0	0	0
0107	Stock			0	0	0	0	0	0	0
0108	Stock			0	0	0	0	0	0	0
0109	Stock			0	0	0	0	0	0	0
0110	Stock			0	0	0	0	0	0	0
0111	Stock			0	0	0	0	0	0	0
0112	Stock			0	0	0	0	0	0	0
0113	Stock			0	0	0	0	0	0	0
0114	Stock			0	0	0	0	0	0	0
0115	Stock			0	0	0	0	0	0	0
0116	Stock			0	0	0	0	0	0	0
0117	Stock			0	0	0	0	0	0	0
0118	Stock			0	0	0	0	0	0	0
0119	Stock			0	0	0	0	0	0	0
0120	Stock			0	0	0	0	0	0	0
0121	Stock			0	0	0	0	0	0	0
0122	Stock			0	0	0	0	0	0	0
0123	Stock			0	0	0	0	0	0	0
0124	Stock			0	0	0	0	0	0	0
0125	Stock			0	0	0	0	0	0	0
0126	Stock			0	0	0	0	0	0	0
0127	Stock			0	0	0	0	0	0	0
0128	Stock			0	0	0	0	0	0	0
0129	Stock			0	0	0	0	0	0	0
C:30	Stock			0	0	0	0	0	0	0
C:40	Total	N/A	N/A	N/A	N/A	1,000	1,836,644	1,837,644	N/A	0

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TABLE B-15 - CAPITAL STOCK AND FUNDED DEBT REACQUIRED OR RETIRED DURING THE YEAR
(Dollars in Thousands)

Row No.	Classification (a)	Description of Security (b)	REACQUIRED DURING THE YEAR				RETIRED DURING THE YEAR	
			REACQUISITION COST		Book or Face Amount (e)	Number of Shares of Stock (f)	Book or Face Amount (g)	Number of Shares of Stock (h)
			Per \$100 of Debt (c)	Per Share of Stock (d)				
CAPITAL STOCK								
0101	Reacquired		0.00	0	0	0	0	0
0102	Reacquired		0.00	0	0	0	0	0
0103	Reacquired		0.00	0	0	0	0	0
0104	Reacquired		0.00	0	0	0	0	0
0105	Reacquired		0.00	0	0	0	0	0
0106	Reacquired		0.00	0	0	0	0	0
0107	Reacquired		0.00	0	0	0	0	0
0108	Reacquired		0.00	0	0	0	0	0
0109	Reacquired		0.00	0	0	0	0	0
0110	Reacquired		0.00	0	0	0	0	0
0121	Retired		0.00	0	0	0	0	0
0122	Retired		0.00	0	0	0	0	0
0123	Retired		0.00	0	0	0	0	0
0124	Retired		0.00	0	0	0	0	0
0125	Retired		0.00	0	0	0	0	0
0126	Retired		0.00	0	0	0	0	0
0127	Retired		0.00	0	0	0	0	0
0128	Retired		0.00	0	0	0	0	0
0129	Retired		0.00	0	0	0	0	0
0130	Retired		0.00	0	0	0	0	0
FUNDED DEBT								
0201	Reacquired	200M 35 Yr 7 3/8% Deb. Due 10/15/07	0.01	0	200,000	0	0	0
0202	Reacquired	100M 40 Yr 9% Deb Due 08/01/31	0.11	0	25,000	0	0	0
0203	Reacquired		0.00	0	0	0	0	0
0204	Reacquired		0.00	0	0	0	0	0
0205	Reacquired		0.00	0	0	0	0	0
0206	Reacquired		0.00	0	0	0	0	0
0207	Reacquired		0.00	0	0	0	0	0
0208	Reacquired		0.00	0	0	0	0	0
0209	Reacquired		0.00	0	0	0	0	0
0210	Reacquired		0.00	0	0	0	0	0
0221	Retired	45M 36 Yr 4 5/8% Deb. Due 04/01/99	0.00	0	0	0	45,000	0
0222	Retired	100M 7 Yr 6.15 % Note Due 09/01/99	0.00	0	0	0	100,000	0
0223	Retired		0.00	0	0	0	0	0
0224	Retired		0.00	0	0	0	0	0
0225	Retired		0.00	0	0	0	0	0
0226	Retired		0.00	0	0	0	0	0
0227	Retired		0.00	0	0	0	0	0
0228	Retired		0.00	0	0	0	0	0
0229	Retired		0.00	0	0	0	0	0
0230	Retired		0.00	0	0	0	0	0
	Retired		0.00	0	0	0	0	0
	Retired		0.00	0	0	0	0	0
	Retired		0.00	0	0	0	0	0
	Retired		0.00	0	0	0	0	0
0299	Retired		0.00	0	0	0	0	0

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TABLE B-15
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TABLE B-15 - CAPITAL STOCK AND FUNDED DEBT REACQUIRED OR RETIRED DURING THE YEAR

Row No.	Classification (a)	Effective Date of Call (if any) (i)	UNAMORTIZED DISCOUNT (OR PREMIUM) AND EXP.		REDEMPTION PREMIUM (OR DISCOUNT)		REACQUISITION OR REDEMPTION EXPENSES	
			Account (j)	Amount (k)	Account (l)	Amount (m)	Account (n)	Amount (o)

CAPITAL STOCK

0101	Reacquired		0	0	0	0	0	0
0102	Reacquired		0	0	0	0	0	0
0103	Reacquired		0	0	0	0	0	0
0104	Reacquired		0	0	0	0	0	0
0105	Reacquired		0	0	0	0	0	0
0106	Reacquired		0	0	0	0	0	0
0107	Reacquired		0	0	0	0	0	0
0108	Reacquired		0	0	0	0	0	0
0109	Reacquired		0	0	0	0	0	0
0110	Reacquired		0	0	0	0	0	0

0121	Retired		0	0	0	0	0	0
0122	Retired		0	0	0	0	0	0
0123	Retired		0	0	0	0	0	0
0124	Retired		0	0	0	0	0	0
0125	Retired		0	0	0	0	0	0
0126	Retired		0	0	0	0	0	0
0127	Retired		0	0	0	0	0	0
0128	Retired		0	0	0	0	0	0
0129	Retired		0	0	0	0	0	0
0130	Retired		0	0	0	0	0	0

FUNDED DEBT

0201	Reacquired	05/12/1999	7620.90	565	7620.90	1.880	0	0
0202	Reacquired	05/10/1999	7620.90	715	7620.90	2.841	7620.90	62
0202	Reacquired		0	0	0	0	0	0
0202	Reacquired		0	0	0	0	0	0
0202	Reacquired		0	0	0	0	0	0
0202	Reacquired		0	0	0	0	0	0
0202	Reacquired		0	0	0	0	0	0
0202	Reacquired		0	0	0	0	0	0
0202	Reacquired		0	0	0	0	0	0
0202	Reacquired		0	0	0	0	0	0

0221	Retired		0	0	0	0	0	0
0222	Retired		0	0	0	0	0	0
0223	Retired		0	0	0	0	0	0
0224	Retired		0	0	0	0	0	0
0225	Retired		0	0	0	0	0	0
0226	Retired		0	0	0	0	0	0
0227	Retired		0	0	0	0	0	0
0228	Retired		0	0	0	0	0	0
0229	Retired		0	0	0	0	0	0
0230	Retired		0	0	0	0	0	0
	Retired		0	0	0	0	0	0
	Retired		0	0	0	0	0	0
	Retired		0	0	0	0	0	0
0299	Retired		0	0	0	0	0	0

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Table C-1 IDENTITY OF RESPONDENT

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Row No.	Classification (a)	Description (b)
0100	Exact Name of Respondent	New England Telephone and Telegraph Company
0110	Date of Incorporation	10/19/1883
0120	State of Incorporation	New York
	<u>States of Operation.</u>	
0130	State of Operation	Maine
0131	State of Operation	Massachusetts
0132	State of Operation	New Hampshire
0133	State of Operation	Rhode island
0134	State of Operation	Vermont
0135	State of Operation	
0136	State of Operation	
0137	State of Operation	
0138	State of Operation	
0139	State of Operation	
	<u>Laws Affecting Organization.</u>	
0200	Date of Passage	
0210	Date of Filing Certificate	10/19/1883
0220	Date of Reorganization	
0230	Date of Receivership	
0240	Date of Trust	
	<u>Partnership.</u>	
0250	Partner and Date of Formation	
0251	Partner and Date of Formation	
0252	Partner and Date of Formation	
0253	Partner and Date of Formation	
0254	Partner and Date of Formation	
0255	Partner and Date of Formation	
0256	Partner and Date of Formation	
0257	Partner and Date of Formation	
0258	Partner and Date of Formation	
0260	Law of State or Territory	None
0261	Continuation of Law of State or Terr. -	
0262	Continuation of Law of State or Terr.	
0270	Law of State or Territory	
0271	Continuation of Law of State or Terr.	
0272	Continuation of Law of State or Terr.	
0280	Law of State or Territory	
0281	Continuation of Law of State or Terr.	
0282	Continuation of Law of State or Terr.	
0290	Law of State or Territory	
0291	Continuation of Law of State or Terr.	
0292	Continuation of Law of State or Terr.	

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TABLE C-2 - CONTROL OVER RESPONDENT

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Row No.	Classification (a)	Description (b)
0100	The Form of Control	Sole
0110	<u>Directly Controlling Organization or Person.</u> Name and Address of Controlling Organization	NYNEX Corporation
0111	Continuation of data on Controlling Organization	1095 Avenue of the Americas
0112	Continuation of data on Controlling Organization	New York, NY 10036
0150	<u>Joint Controlling Organization or Person.</u> Name and Address of Organization or Person	
0151	Continuation of Organization Controlling Jointly	
0152	Continuation of Organization Controlling Jointly	
0160	Name and Address of Organization or Person	
0161	Continuation of Organization Controlling Jointly	
0162	Continuation of Organization Controlling Jointly	
0190	Name and Address of Organization or Person	
0191	Continuation of Organization Controlling Jointly	
0192	Continuation of Organization Controlling Jointly	
0200	The Means by Which Control Was Held	Through ownership of voting securities.
0210	The Extent of Control	100.00 percent
0300	<u>Indirect Control.</u> Name of Org. Who Controlled Directly Contr. Org.	Bell Atlantic Corporation
0310	Name of Org. Who Controlled Directly Contr. Org.	
0320	Name of Org. Who Controlled Directly Contr. Org.	
0330	Name of Org. Who Controlled Directly Contr. Org.	
0390	Name of Org. Who Controlled Directly Contr. Org.	
0400	<u>Control as Trustee</u> Name and Address of Beneficiary	None
0401	Continuation of data on Beneficiary	
0402	Continuation of data on Beneficiary	
0410	Name and Address of Beneficiary	
0411	Continuation of data on Beneficiary	
0412	Continuation of data on Beneficiary	
0490	Name and Address of Beneficiary	
0491	Continuation of data on Beneficiary	
0492	Continuation of data on Beneficiary	

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TABLE C-3 - BOARD OF DIRECTORS AND GENERAL OFFICERS

Row No.	Classification (a)	Name and Address (City and State) (b)	SEC Form 10-K or Title and Department Over Which Jurisdiction is Exercised (c)	Term Expired or Current Term Will Expire (d)	Served Continuously From (e)
0100	SEC 10-K	N/A	No	N/A	N/A
0101	Director	Ivan G. Seldenberg, New York, NY		2000	10/01/1997 to present
0102	Director	Richard L. Carrion, Hato Rey, PR		2000	10/29/1997 to present
0103	Director	Lodewijk J.R. de Vink, Morris Plains, NJ		2000	10/29/1997 to present
0104	Director	Stanley P. Goldstein, Providence, RI		2000	10/29/1997 to present
0105	Director	Helene L. Kaplan, New York, NY		2000	10/29/1997 to present
0106	Director	Elizabeth T. Kennan, Ipswich, MA		2000	10/29/1997 to present
0107	Director	John F. Maypole, Mountain Lakes, NJ		2000	10/29/1997 to present
0108	Director	Joseph Neubauer, Philadelphia, PA		2000	10/29/1997 to present
0109	Director	Hugh B. Price, New York, NY		2000	10/29/1997 to present
0110	Director	Walter V. Shipley, New York, NY		2000	10/29/1997 to present
0111	Director	John R. Stafford, Madison, NJ		2000	10/29/1997 to present
0112	Director				
0113	Director				
0114	Director				
0115	Director				
...					
0199	Director				
0201	Officer	Ivan G. Seldenberg, New York, NY	Chairman of the Board, President & Chief Executive Officer	2000	10/01/1997 to present
0202	Officer	Arnold J. Eckelman, New York, NY	Executive Vice President	1999	06/19/1996 to 11/23/1999
0203	Officer	Paulette M. Balich, Boston, MA	Vice President	1999	06/19/1996 to 11/23/1999
0204	Officer	Wayne A. Budd, Boston, MA	Vice President	1999	06/19/1996 to 11/23/1999
0205	Officer	Wayne A. Budd, Boston, MA	Group President - New England	2000	02/01/1998 to present
0206	Officer	Patt Taylor, Boston, MA	Vice President	1999	05/01/1994 to 02/28/1999
0207	Officer	P. Alan Bulliner, New York NY	Secretary	1999	10/29/1997 to 12/31/1999
0208	Officer	Edwin F. Hall, Philadelphia, PA	Controller	2000	10/01/1997 to present
0209	Officer	Edwin F. Hall, Philadelphia, PA	Chief Financial Officer	2000	09/23/1998 to present
0210	Officer	Paulette M. Balich, Boston, MA	Operations Vice President-Consumer-New England	2000	11/23/1999 to present
0211	Officer	William F. Heltmann, New York, NY	Vice President	2000	09/28/1999 to present
0212	Officer	William F. Heltmann, New York, NY	Treasurer	2000	06/01/1999 to present
0213	Officer	Ellen C. Wolf, Philadelphia, PA	Treasurer	1999	01/27/1998 to 05/31/1999
0214	Officer	Phillip M. Huston, Jr., New York, NY	Secretary	2000	01/01/2000 to present
0215	Officer				
...					
0299	Officer				

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TABLE C-4 - STOCKHOLDERS

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Row No.	Classification (a)	Description (b)	Number (c)
0100	Class of Stock	Common	N/A
0110	Stockholder	NYNEX Corporation, New York NY	1
0111	Stockholder		
0112	Stockholder		
0113	Stockholder		
0114	Stockholder		
0115	Stockholder		
0116	Stockholder		
0117	Stockholder		
0118	Stockholder		
0119	Stockholder		
0120	Stockholder		
0121	Stockholder		
0122	Stockholder		
0123	Stockholder		
0124	Stockholder		
0125	Stockholder		
0126	Stockholder		
0127	Stockholder		
0128	Stockholder		
0129	Stockholder		
0130	Stockholder		
0131	Stockholder		
0132	Stockholder		
0133	Stockholder		
0134	Stockholder		
0135	Stockholder		
0136	Stockholder		
0137	Stockholder		
0138	Stockholder		
0139	Stockholder		
0140	Total Number of Shares Held	N/A	1
0150	Total Holders of Class of Stock	N/A	1
0160	Date of Compilation	11/23/1999	N/A
0170	Purpose of Compilation	Annual Meeting of Stockholders	N/A

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TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

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Classification (a)	Description/Identification (b)	Date (c)	Description of Contract (d)	State (e)	Date of Change (f)	Description of Change (g)	Est. Increase or Decrease in Annual Rev. (h)	Est. Savings or Additional Cost to Public (i)
Extensions of System	None	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Name of Extension		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Continuation of data on Extension of System		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Continuation of data on Extension of System		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Name of Extension		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Continuation of data on Extension of System		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Continuation of data on Extension of System		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Name of Extension		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Continuation of data on Extension of System		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Continuation of data on Extension of System		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Name of Extension		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Continuation of data on Extension of System		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Continuation of data on Extension of System		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Name of Extension		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Continuation of data on Extension of System		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Continuation of data on Extension of System		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Name of Extension		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Continuation of data on Extension of System		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Continuation of data on Extension of System		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Name of Extension		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Continuation of data on Extension of System		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Continuation of data on Extension of System		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Name of Extension		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Continuation of data on Extension of System		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Continuation of data on Extension of System		N/A	N/A	N/A	N/A	N/A	N/A	N/A

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TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

Row No	Classification (a)	Description/Identification (b)	Date (c)	Description of Contract (d)	State (e)	Date of Change (f)	Description of Change (g)	Est. Increase or Decrease in Annual Rev. (h)	Est. Savings or Additional Cost to Public (i)
0210	Substantial Portions or All Property Sold	None							
0211	Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0212	Continuation of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0220	Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0221	Continuation of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0222	Continuation of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0230	Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0231	Continuation of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0232	Continuation of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0240	Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0241	Continuation of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0242	Continuation of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0250	Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0251	Continuation of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0252	Continuation of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0260	Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0261	Continuation of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0262	Continuation of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0270	Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0271	Continuation of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0272	Continuation of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0280	Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0281	Continuation of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0282	Continuation of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0290	Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0291	Continuation of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0292	Continuation of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0300	Map Defining Territory	No	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

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	Classification (a)	Description/Identification (b)	Date (c)	Description of Contract (d)	State (e)	Date of Change (f)	Description of Change (g)	Est. Increase or Decrease in Annual Rev. (h)	Est. Savings or Additional Cost to Public (i)
	Companies Coming Under the Direct Control of the Carrier	None							
10	Form of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	Name and Address of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
12	Description of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
13	Continuation of Description of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
20	Form of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
21	Name and Address of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
22	Description of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
23	Continuation of Description of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
30	Form of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
31	Name and Address of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
32	Description of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
33	Continuation of Description of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
40	Form of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
41	Name and Address of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
42	Description of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
43	Continuation of Description of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
50	Form of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
51	Name and Address of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
52	Description of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
53	Continuation of Description of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
60	Form of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
61	Name and Address of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
62	Description of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
63	Continuation of Description of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
70	Form of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
71	Name and Address of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
72	Description of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
73	Continuation of Description of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
80	Form of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
81	Name and Address of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
82	Description of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
83	Continuation of Description of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
90	Form of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
91	Name and Address of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
92	Description of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
93	Continuation of Description of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A

COMPANY: New England Tel. & Tel.
STUDY AREA: All
PERIOD: Jan 1999 to Dec 1999
COSA: NETA

Unrestricted Version
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TABLE C - 5
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TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

Row No.	Classification (a)	Description/Identification (b)	Date (c)	Description of Contract (d)	State (e)	Date of Change (f)	Description of Change (g)	Est. Increase or Decrease in Annual Rev. (h)	Est. Savings or Additional Cost to Public (i)
	Changes in the Direct Control of a Company	None							
1110	Form of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1111	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1112	Description of the Change in the Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1113	Continuation of Description of Change in Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1120	Form of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1121	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1122	Description of the Change in the Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1123	Continuation of Description of Change in Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1130	Form of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1131	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1132	Description of the Change in the Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1133	Continuation of Description of Change in Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1140	Form of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1141	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1142	Description of the Change in the Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1143	Continuation of Description of Change in Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1150	Form of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1151	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1152	Description of the Change in the Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1153	Continuation of Description of Change in Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1160	Form of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1161	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1162	Description of the Change in the Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1163	Continuation of Description of Change in Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1170	Form of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1171	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1172	Description of the Change in the Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1173	Continuation of Description of Change in Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1180	Form of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1181	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1182	Description of the Change in the Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1183	Continuation of Description of Change in Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1190	Form of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1191	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1192	Description of the Change in the Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1193	Continuation of Description of Change in Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A

APANY: New England Tel. & Tel.
DY AREA: All
IOD: Jan 1999 to Dec 1999
IA: NETC

Unrestricted Version
SUBMISSION 1

TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

TABLE C - 5
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Classification (a)	Description/Identification (b)	Date (c)	Description of Contract (d)	State (e)	Date of Change (f)	Description of Change (g)	Est. Increase or Decrease in Annual Rev. (h)	Est. Savings or Additional Cost to Public (i)
Changes Affecting the Direct Control of a Company	None							
0 Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1 Description of the Change Affecting Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
2 Continuation of Descript. of Change Affecting Dir. Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0 Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1 Description of the Change Affecting Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
2 Continuation of Descript. of Change Affecting Dir. Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0 Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1 Description of the Change Affecting Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
2 Continuation of Descript. of Change Affecting Dir. Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0 Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1 Description of the Change Affecting Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
2 Continuation of Descript. of Change Affecting Dir. Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0 Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1 Description of the Change Affecting Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
2 Continuation of Descript. of Change Affecting Dir. Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0 Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1 Description of the Change Affecting Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
2 Continuation of Descript. of Change Affecting Dir. Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0 Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1 Description of the Change Affecting Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
2 Continuation of Descript. of Change Affecting Dir. Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0 Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1 Description of the Change Affecting Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
2 Continuation of Descript. of Change Affecting Dir. Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A

COMPANY: New England Tel. & Tel.
 STUDY AREA: All
 PERIOD: Jan 1999 to Dec 1999
 OSA: NETC

Unrestricted Version
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TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

TABLE C - 5
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Row No.	Classification (a)	Description/Identification (b)	Date (c)	Description of Contract (d)	State (e)	Date of Change (f)	Description of Change (g)	Est. Increase or Decrease in Annual Rev. (h)	Est. Savings or Additional Cost to Public (i)
110	Companies Coming Under Indirect Control of the Carrier								
111	Form of Indirect Control	Joint	N/A	N/A	N/A	N/A	N/A	N/A	N/A
112	Name and Address of Company	SMS / 800 Database Service, New York, NY	N/A	N/A	N/A	N/A	N/A	N/A	N/A
113	Description of Indirect Control	Bell Atlantic Corporation has a 25% ownership interest in the SMS/800 Database Services joint venture ("joint venture"). Control for the	N/A	N/A	N/A	N/A	N/A	N/A	N/A
114	Continuation of Description of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
120	Form of Indirect Control	Continuation of Row 1313.	N/A	N/A	N/A	N/A	N/A	N/A	N/A
121	Name and Address of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
122	Description of Indirect Control	Joint venture was established pursuant to FCC Order DA98-2490, released December 22, 1998. Bell Atlantic - NE's ownership interest is 4.57%.	N/A	N/A	N/A	N/A	N/A	N/A	N/A
123	Continuation of Description of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
130	Form of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
131	Name and Address of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
132	Description of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
133	Continuation of Description of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
140	Form of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
141	Name and Address of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
142	Description of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
143	Continuation of Description of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
150	Form of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
151	Name and Address of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
152	Description of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
153	Continuation of Description of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
160	Form of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
161	Name and Address of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
162	Description of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
163	Continuation of Description of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
170	Form of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
171	Name and Address of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
172	Description of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
173	Continuation of Description of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
180	Form of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
181	Name and Address of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
182	Description of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
183	Continuation of Description of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
190	Form of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
191	Name and Address of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
192	Description of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
193	Continuation of Description of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A

COMPANY: New England Tel. & Tel.
 STUDY AREA: All
 PERIOD: Jan 1999 to Dec 1999
 DSA: NEIC

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TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

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Row No.	Classification (a)	Description/Identification (b)	Date (c)	Description of Contract (d)	State (e)	Date of Change (f)	Description of Change (g)	Est. Increase or Decrease in Annual Rev. (h)	Est. Savings or Additional Cost to Public (i)
	<u>Changes in the Indirect Control of a Company</u>								
110	Form of Indirect Control	None	N/A	N/A	N/A	N/A	N/A	N/A	N/A
111	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
112	Description of the Change in Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
113	Continuation of Description of Change in Indirect Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
120	Form of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
121	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
122	Description of the Change in Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
123	Continuation of Description of Change in Indirect Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
130	Form of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
131	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
132	Description of the Change in Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
133	Continuation of Description of Change in Indirect Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
140	Form of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
141	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
142	Description of the Change in Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
143	Continuation of Description of Change in Indirect Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
150	Form of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
151	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
152	Description of the Change in Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
153	Continuation of Description of Change in Indirect Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
160	Form of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
161	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
162	Description of the Change in Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
163	Continuation of Description of Change in Indirect Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
170	Form of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
171	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
172	Description of the Change in Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
173	Continuation of Description of Change in Indirect Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
180	Form of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
181	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
182	Description of the Change in Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
183	Continuation of Description of Change in Indirect Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
190	Form of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
191	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
192	Description of the Change in Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
193	Continuation of Description of Change in Indirect Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A

COMPANY: New England Tel. & Tel.
 STUDY AREA: All
 PERIOD: Jan 1999 to Dec 1999
 OSOA: NETC

Unrestricted Version
 SUBMISSION 1

TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

TABLE C - 5
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Row No.	Classification (a)	Description/Identification (b)	Date (c)	Description of Contract (d)	State (e)	Date of Change (f)	Description of Change (g)	Est. Increase or Decrease in Annual Rev. (h)	Est. Savings or Additional Cost to Public (i)
10	Changes Affecting the Indirect Control of a Company	None							
11	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
12	Description of the Change Affecting Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Continuation of Descr. of Change Affecting Indir. Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
20	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
21	Description of the Change Affecting Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
22	Continuation of Descr. of Change Affecting Indir. Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
30	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
31	Description of the Change Affecting Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
32	Continuation of Descr. of Change Affecting Indir. Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
40	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
41	Description of the Change Affecting Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
42	Continuation of Descr. of Change Affecting Indir. Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
50	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
51	Description of the Change Affecting Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
52	Continuation of Descr. of Change Affecting Indir. Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
60	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
61	Description of the Change Affecting Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
62	Continuation of Descr. of Change Affecting Indir. Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
70	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
71	Description of the Change Affecting Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
72	Continuation of Descr. of Change Affecting Indir. Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
80	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
81	Description of the Change Affecting Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
82	Continuation of Descr. of Change Affecting Indir. Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
90	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
91	Description of the Change Affecting Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
92	Continuation of Descr. of Change Affecting Indir. Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A

COMPANY: New England Tel. & Tel.
 STUDY AREA: All
 PERIOD: Jan 1999 to Dec 1999
 CLOSURE: NETC

Unrestricted Version
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TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

Row	Classification (a)	Description/Identification (b)	Date (c)	Description of Contract (d)	State (e)	Date of Change (f)	Description of Change (g)	Est. Increase or Decrease in Annual Rev. (h)	Est. Savings or Additional Cost to Public (i)
610	Important Contracts, Agreements, Etc.	2nd Century Communications	08/18/1999	Facilities-Based	MA	N/A	N/A	N/A	N/A
611	Important Contract or Agreement	Airtouch Paging	05/01/1999	Wireless	MA	N/A	N/A	N/A	N/A
612	Important Contract or Agreement	Ambros Communications Licensing Company t/a NuTel Communications, Inc.	11/08/1999	Facilities-Based	MA	N/A	N/A	N/A	N/A
613	Important Contract or Agreement	ARC Networks, Inc. d/b/a InfoHighway	10/15/1999	Facilities-Based	MA	N/A	N/A	N/A	N/A
614	Important Contract or Agreement	Avistar Telecom, Inc.	11/22/1999	Facilities-Based	MA	N/A	N/A	N/A	N/A
615	Important Contract or Agreement	Barnstable Telephone	11/22/1999	Facilities-Based	MA	N/A	N/A	N/A	N/A
616	Important Contract or Agreement	Choice One	05/24/1999	Facilities-Based	MA	N/A	N/A	N/A	N/A
617	Important Contract or Agreement	CO Space Services	03/31/1999	Facilities-Based	MA	N/A	N/A	N/A	N/A
618	Important Contract or Agreement	Compass Telecommunications, Inc.	10/15/1999	Facilities-Based	MA	N/A	N/A	N/A	N/A
619	Important Contract or Agreement	Computer Business Sciences (IG2, Inc.)	08/17/1999	Facilities-Based	MA	N/A	N/A	N/A	N/A
620	Important Contract or Agreement	Connect Holdings Corp. a/k/a CCCMA or Connect	03/09/1999	Facilities-Based	MA	N/A	N/A	N/A	N/A
621	Important Contract or Agreement	Digital Broadband Communications, Inc. t/a Digital Broadband Solutions	11/04/1999	Facilities-Based	MA	N/A	N/A	N/A	N/A
622	Important Contract or Agreement	DSL net Communications d/b/a DSL.NET	03/01/1999	Facilities-Based	MA	N/A	N/A	N/A	N/A
623	Important Contract or Agreement	Essex Communications, Inc.	08/09/1999	Facilities-Based	MA	N/A	N/A	N/A	N/A
624	Important Contract or Agreement	Fairpoint Communications, Corp. t/a MJD TeleChoice Corp. d/b/a C&E TelAdvantage	08/11/1999	Facilities-Based	MA	N/A	N/A	N/A	N/A
625	Important Contract or Agreement	Focal Communications Corp.	02/15/1999	Facilities-Based	MA	N/A	N/A	N/A	N/A
626	Important Contract or Agreement	GFC Communications, Inc.	11/12/1999	Facilities-Based	MA	N/A	N/A	N/A	N/A
627	Important Contract or Agreement	HarvardNet, Inc.	08/15/1999	Facilities-Based	MA	N/A	N/A	N/A	N/A
628	Important Contract or Agreement	Hyperion	03/05/1999	Facilities-Based	MA	N/A	N/A	N/A	N/A
629	Important Contract or Agreement	ICG Telecom Group, Inc.	09/03/1999	Facilities-Based	MA	N/A	N/A	N/A	N/A
630	Important Contract or Agreement	Lightship Telecom	03/19/1999	Facilities-Based	MA	N/A	N/A	N/A	N/A
631	Important Contract or Agreement	Log On America, Inc.	09/07/1999	Facilities-Based	MA	N/A	N/A	N/A	N/A
632	Important Contract or Agreement	MCI Worldcom Communications, Inc. t/a MFS Intelenet	08/25/1999	Facilities-Based	MA	N/A	N/A	N/A	N/A
633	Important Contract or Agreement	Metrocall, Inc.	05/25/1999	Wireless	MA	N/A	N/A	N/A	N/A
634	Important Contract or Agreement	NECLEC	09/18/1999	Facilities-Based	MA	N/A	N/A	N/A	N/A
635	Important Contract or Agreement	Net2000 Communications aka Niel Communications, LLC	08/11/1999	Facilities-Based	MA	N/A	N/A	N/A	N/A
636	Important Contract or Agreement	NextLink	04/15/1999	Facilities-Based	MA	N/A	N/A	N/A	N/A
637	Important Contract or Agreement	Pagemart Wireless, Inc.	09/01/1999	Wireless	MA	N/A	N/A	N/A	N/A
638	Important Contract or Agreement	Qwest Communications Corp.	03/19/1999	Facilities-Based	MA	N/A	N/A	N/A	N/A
639	Important Contract or Agreement	Smart Beep, Inc. a/k/a MapMobile Communications, Inc.	03/31/1999	Wireless	MA	N/A	N/A	N/A	N/A
640	Important Contract or Agreement	TSR Wireless LLC	10/07/1999	Wireless	MA	N/A	N/A	N/A	N/A
641	Important Contract or Agreement	xDSL Networks, Inc.	04/28/1999	Facilities-Based	MA	N/A	N/A	N/A	N/A
642	Important Contract or Agreement	ACC National Telecom Corp (Owned by AT&T)	04/07/1999	Facilities-Based	ME	N/A	N/A	N/A	N/A
643	Important Contract or Agreement	Advanced Telecommunications Network, Inc.	08/28/1999	Resale	ME	N/A	N/A	N/A	N/A
644	Important Contract or Agreement	ARC Networks, Inc. d/b/a InfoHighway	08/28/1999	Resale	ME	N/A	N/A	N/A	N/A
645	Important Contract or Agreement	AT&T	06/01/1999	Facilities-Based	ME	N/A	N/A	N/A	N/A
646	Important Contract or Agreement	Atlantic Connections	10/22/1999	Resale	ME	N/A	N/A	N/A	N/A
647	Important Contract or Agreement	Compass Telecommunications, Inc.	10/15/1999	Facilities-Based	ME	N/A	N/A	N/A	N/A
648	Important Contract or Agreement	Connect Holdings Corp. a/k/a CCUME or Connect	03/09/1999	Facilities-Based	ME	N/A	N/A	N/A	N/A
649	Important Contract or Agreement	DPI-Teleconnect, Inc.	02/17/1999	Resale	ME	N/A	N/A	N/A	N/A
650	Important Contract or Agreement	DSL net Communications d/b/a DSL.NET	07/12/1999	Facilities-Based	ME	N/A	N/A	N/A	N/A
651	Important Contract or Agreement	Essential Com, Inc.	08/17/1999	Resale	ME	N/A	N/A	N/A	N/A
652	Important Contract or Agreement	EZ Talk Communications, L.L.C.	08/18/1999	Resale	ME	N/A	N/A	N/A	N/A
653	Important Contract or Agreement	Fairpoint Communications, Corp. t/a MJD TeleChoice Corp. d/b/a C&E TelAdvantage	03/01/1999	Facilities-Based	ME	N/A	N/A	N/A	N/A

COMPANY: New England Tel. & Tel.
STUDY AREA: All
PERIOD: Jan 1999 to Dec 1999
COSA: NETC

Unrestricted Version
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TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

Row No.	Classification (a)	Description/Identification (b)	Date (c)	Description of Contract (d)	State (e)	Date of Change (f)	Description of Change (g)	Est. Increase or Decrease in Annual Rev (h)	Est. Savings or Additional Cost to Public (i)
	<u>Important Contracts, Agreements, Etc.</u>								
1654	Important Contract or Agreement	Freedom Ring 1/w/e Bay Ring Communications	08/09/1999	Facilities-Based	ME	N/A	N/A	N/A	N/A
1655	Important Contract or Agreement	HarvardNet, Inc.	02/24/1999	Facilities-Based	ME	N/A	N/A	N/A	N/A
1656	Important Contract or Agreement	Hyperion	01/15/1999	Facilities-Based	ME	N/A	N/A	N/A	N/A
1657	Important Contract or Agreement	Log On America, Inc.	11/09/1999	Facilities-Based	ME	N/A	N/A	N/A	N/A
1658	Important Contract or Agreement	Metrocall, Inc.	05/25/1999	Wireless	ME	N/A	N/A	N/A	N/A
1659	Important Contract or Agreement	Metromedia	04/29/1999	Facilities-Based	ME	N/A	N/A	N/A	N/A
1660	Important Contract or Agreement	Mid Maine Communications	09/29/1999	Facilities-Based	ME	N/A	N/A	N/A	N/A
1661	Important Contract or Agreement	Norcom, Inc.	02/09/1999	Resale	ME	N/A	N/A	N/A	N/A
1662	Important Contract or Agreement	Now Communications, Inc.	11/23/1999	Resale	ME	N/A	N/A	N/A	N/A
1663	Important Contract or Agreement	OneStar Long Distance Inc.	04/29/1999	Resale	ME	N/A	N/A	N/A	N/A
1664	Important Contract or Agreement	Phone-Link, Inc.	09/10/1999	Resale	ME	N/A	N/A	N/A	N/A
1665	Important Contract or Agreement	RNK, Inc. d/b/a RNK Telecom	05/25/1999	Facilities-Based	ME	N/A	N/A	N/A	N/A
1666	Important Contract or Agreement	Sprint	01/08/1999	Facilities-Based	ME	N/A	N/A	N/A	N/A
1667	Important Contract or Agreement	Telergy Network Services, Inc.	11/17/1999	Resale	ME	N/A	N/A	N/A	N/A
1668	Important Contract or Agreement	Trucom Corporation	10/22/1999	Resale	ME	N/A	N/A	N/A	N/A
1669	Important Contract or Agreement	TSR Wireless LLC	10/07/1999	Wireless	ME	N/A	N/A	N/A	N/A
1670	Important Contract or Agreement	US West Interprise	09/01/1999	Facilities-Based	ME	N/A	N/A	N/A	N/A
1671	Important Contract or Agreement	Vlita Network	04/15/1999	Facilities-Based	ME	N/A	N/A	N/A	N/A
1672	Important Contract or Agreement	We Connect Communications, Inc.	10/22/1999	Resale	ME	N/A	N/A	N/A	N/A
1673	Important Contract or Agreement	Advanced Telecommunications Network, Inc.	08/28/1999	Resale	NH	N/A	N/A	N/A	N/A
1674	Important Contract or Agreement	Airtouch Paging	05/01/1999	Wireless	NH	N/A	N/A	N/A	N/A
1675	Important Contract or Agreement	ARC Networks, Inc. d/b/a InfoHighway	08/26/1999	Resale	NH	N/A	N/A	N/A	N/A
1676	Important Contract or Agreement	AT&T	04/12/1999	Facilities-Based	NH	N/A	N/A	N/A	N/A
1677	Important Contract or Agreement	Choice One	05/20/1999	Facilities-Based	NH	N/A	N/A	N/A	N/A
1678	Important Contract or Agreement	Compass Telecommunications, Inc.	10/15/1999	Facilities-Based	NH	N/A	N/A	N/A	N/A
1679	Important Contract or Agreement	Connect Holdings Corp. a/k/a CCCNH or Connect	02/22/1999	Facilities-Based	NH	N/A	N/A	N/A	N/A
1680	Important Contract or Agreement	Corecomm, Inc.	05/13/1999	Resale	NH	N/A	N/A	N/A	N/A
1681	Important Contract or Agreement	DPI-Teleconnect, Inc.	07/08/1999	Resale	NH	N/A	N/A	N/A	N/A
1682	Important Contract or Agreement	DSL.net Communications d/b/a DSL.NET	04/07/1999	Facilities-Based	NH	N/A	N/A	N/A	N/A
1683	Important Contract or Agreement	Essential.Com, Inc.	08/17/1999	Resale	NH	N/A	N/A	N/A	N/A
1684	Important Contract or Agreement	EZ Talk Communications, L.L.C.	08/18/1999	Resale	NH	N/A	N/A	N/A	N/A
1685	Important Contract or Agreement	Fairpoint Communications, Corp. 1/w/e MJD TeleChoice Corp. d/b/a C&E TelAdvantage	11/29/1999	Facilities-Based	NH	N/A	N/A	N/A	N/A
1686	Important Contract or Agreement	Freedom Ring 1/w/e Bay Ring Communications	08/09/1999	Facilities-Based	NH	N/A	N/A	N/A	N/A
1687	Important Contract or Agreement	HarvardNet, Inc.	02/24/1999	Facilities-Based	NH	N/A	N/A	N/A	N/A
1688	Important Contract or Agreement	Hyperion	01/21/1999	Facilities-Based	NH	N/A	N/A	N/A	N/A
1689	Important Contract or Agreement	Log On America, Inc.	11/09/1999	Facilities-Based	NH	N/A	N/A	N/A	N/A
1690	Important Contract or Agreement	Metrocall, Inc.	05/25/1999	Wireless	NH	N/A	N/A	N/A	N/A
1691	Important Contract or Agreement	Metromedia	04/29/1999	Facilities-Based	NH	N/A	N/A	N/A	N/A
1692	Important Contract or Agreement	Now Communications, Inc.	11/23/1999	Resale	NH	N/A	N/A	N/A	N/A
1693	Important Contract or Agreement	OneStar Long Distance Inc.	11/24/1999	Resale	NH	N/A	N/A	N/A	N/A
1694	Important Contract or Agreement	Pagemart Wireless, Inc.	09/01/1999	Wireless	NH	N/A	N/A	N/A	N/A
1695	Important Contract or Agreement	Phone-Link, Inc.	09/10/1999	Resale	NH	N/A	N/A	N/A	N/A
1696	Important Contract or Agreement	Rhythms Links Inc. 1/w/e ACI Corp. d/b/a Accelerated Connections, Inc.	09/01/1999	Facilities-Based	NH	N/A	N/A	N/A	N/A
1697	Important Contract or Agreement	RNK, Inc. d/b/a RNK Telecom	05/25/1999	Facilities-Based	NH	N/A	N/A	N/A	N/A

COMPANY: New England Tel. & Tel.
STUDY AREA: All
PERIOD: Jan 1999 to Dec 1999
OS: NETA

Unrestricted Version
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TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

TABLE C - 5
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Row	Classification (a)	Description/Identification (b)	Date (c)	Description of Contract (d)	State (e)	Date of Change (f)	Description of Change (g)	Est. Increase or Decrease in Annual Rev. (h)	Est. Savings or Additional Cost to Public (i)
98	Important Contracts, Agreements, Etc.	Sprint	08/15/1999	Facilities-Based	NH	N/A	N/A	N/A	N/A
99	Important Contract or Agreement	Telergy Network Services, Inc.	11/17/1999	Resale	NH	N/A	N/A	N/A	N/A
00	Important Contract or Agreement	Trucom Corporation	10/22/1999	Resale	NH	N/A	N/A	N/A	N/A
01	Important Contract or Agreement	TSR Wireless LLC	10/07/1999	Wireless	NH	N/A	N/A	N/A	N/A
02	Important Contract or Agreement	US West Interprise	09/01/1999	Facilities-Based	NH	N/A	N/A	N/A	N/A
03	Important Contract or Agreement	We Connect Communications, Inc.	10/22/1999	Resale	NH	N/A	N/A	N/A	N/A
04	Important Contract or Agreement	xDSL Networks, Inc.	04/28/1999	Facilities-Based	NH	N/A	N/A	N/A	N/A
05	Important Contract or Agreement	ACC National Telecom Corp (Owned by AT&T)	04/07/1999	Facilities-Based	RI	N/A	N/A	N/A	N/A
06	Important Contract or Agreement	Advanced Telecommunications Network, Inc.	08/28/1999	Resale	RI	N/A	N/A	N/A	N/A
07	Important Contract or Agreement	Airtouch Paging	05/01/1999	Wireless	RI	N/A	N/A	N/A	N/A
08	Important Contract or Agreement	ARC Networks, Inc. d/b/a InfoHighway	08/28/1999	Resale	RI	N/A	N/A	N/A	N/A
09	Important Contract or Agreement	AT&T	06/07/1999	Facilities-Based	RI	N/A	N/A	N/A	N/A
10	Important Contract or Agreement	Choice One	03/12/1999	Facilities-Based	RI	N/A	N/A	N/A	N/A
11	Important Contract or Agreement	Compass Telecommunications, Inc.	10/15/1999	Facilities Based	RI	N/A	N/A	N/A	N/A
12	Important Contract or Agreement	Computer Business Sciences (IG2, Inc.)	08/17/1999	Facilities-Based	RI	N/A	N/A	N/A	N/A
13	Important Contract or Agreement	Corecomm, Inc.	05/13/1999	Resale	RI	N/A	N/A	N/A	N/A
14	Important Contract or Agreement	Cox	02/04/1999	Facilities-Based	RI	N/A	N/A	N/A	N/A
15	Important Contract or Agreement	Digital Broadband Communications, Inc. t/a Digital Broadband Solutions	11/04/1999	Facilities-Based	RI	N/A	N/A	N/A	N/A
16	Important Contract or Agreement	DPI-Teleconnect, Inc.	07/08/1999	Resale	RI	N/A	N/A	N/A	N/A
17	Important Contract or Agreement	DSL net Communications d/b/a DSL NET	06/18/1999	Facilities-Based	RI	N/A	N/A	N/A	N/A
18	Important Contract or Agreement	Essential Com, Inc.	08/17/1999	Resale	RI	N/A	N/A	N/A	N/A
19	Important Contract or Agreement	HarvardNet, Inc.	02/24/1999	Facilities-Based	RI	N/A	N/A	N/A	N/A
20	Important Contract or Agreement	Hyperion	01/21/1999	Facilities-Based	RI	N/A	N/A	N/A	N/A
21	Important Contract or Agreement	Log On America, Inc.	05/07/1999	Resale	RI	N/A	N/A	N/A	N/A
22	Important Contract or Agreement	Log On America, Inc.	09/23/1999	Facilities-Based	RI	N/A	N/A	N/A	N/A
23	Important Contract or Agreement	Metrocall, Inc.	05/25/1999	Wireless	RI	N/A	N/A	N/A	N/A
24	Important Contract or Agreement	Metromedia	04/30/1999	Facilities-Based	RI	N/A	N/A	N/A	N/A
25	Important Contract or Agreement	Optimum Global Communications, Inc.	02/25/1999	Resale	RI	N/A	N/A	N/A	N/A
26	Important Contract or Agreement	Pagemart Wireless, Inc.	09/01/1999	Wireless	RI	N/A	N/A	N/A	N/A
27	Important Contract or Agreement	Phone-Link, Inc.	09/10/1999	Resale	RI	N/A	N/A	N/A	N/A
28	Important Contract or Agreement	Rhythms Links Inc. t/a ACI Corp d/b/a Accelerated Connections, Inc.	09/01/1999	Facilities-Based	RI	N/A	N/A	N/A	N/A
29	Important Contract or Agreement	RNK, Inc. d/b/a RNK Telecom	05/25/1999	Facilities-Based	RI	N/A	N/A	N/A	N/A
30	Important Contract or Agreement	Singer Communications, LLC	08/02/1999	Resale	RI	N/A	N/A	N/A	N/A
31	Important Contract or Agreement	Sprint	03/11/1999	Facilities-Based	RI	N/A	N/A	N/A	N/A
32	Important Contract or Agreement	TCG (Owned by AT&T)	04/21/1999	Facilities-Based	RI	N/A	N/A	N/A	N/A
33	Important Contract or Agreement	Telergy Network Services, Inc.	08/28/1999	Resale	RI	N/A	N/A	N/A	N/A
34	Important Contract or Agreement	Telergy Network Services, Inc.	11/17/1999	Resale	RI	N/A	N/A	N/A	N/A
35	Important Contract or Agreement	Transwira Communications t/a Prism	11/15/1999	Facilities-Based	RI	N/A	N/A	N/A	N/A
36	Important Contract or Agreement	Trucom Corporation	10/22/1999	Resale	RI	N/A	N/A	N/A	N/A
37	Important Contract or Agreement	TSR Wireless LLC	10/07/1999	Wireless	RI	N/A	N/A	N/A	N/A
38	Important Contract or Agreement	US West Interprise	09/01/1999	Facilities-Based	RI	N/A	N/A	N/A	N/A
39	Important Contract or Agreement	Vlts Network	04/01/1999	Facilities-Based	RI	N/A	N/A	N/A	N/A
40	Important Contract or Agreement	We Connect Communications, Inc.	10/22/1999	Resale	RI	N/A	N/A	N/A	N/A
41	Important Contract or Agreement	Advanced Telecommunications Network, Inc.	08/28/1999	Resale	VT	N/A	N/A	N/A	N/A

COMPANY: New England Tel & Tel
STUDY AREA: All
PERIOD: Jan 1998 to Dec 1999
OSAs: NETC

Unrestricted Version
SUBMISSION 1

TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

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Row No.	Classification (a)	Description/Identification (b)	Date (c)	Description of Contract (d)	State (e)	Date of Change (f)	Description of Change (g)	Est. Increase or Decrease in Annual Rev. (h)	Est. Savings or Additional Cost to Public (i)
742	Important Contract or Agreement	ARC Networks, Inc. d/b/a InfoHighway	08/26/1999	Resale	VT	N/A	N/A	N/A	N/A
743	Important Contract or Agreement	AT&T	08/01/1999	Facilities-Based	VT	N/A	N/A	N/A	N/A
744	Important Contract or Agreement	Compass Telecommunications, Inc.	10/15/1999	Facilities-Based	VT	N/A	N/A	N/A	N/A
745	Important Contract or Agreement	Connect Holdings Corp. a/k/a CCCVT or Connect	03/09/1999	Facilities-Based	VT	N/A	N/A	N/A	N/A
746	Important Contract or Agreement	DPI-Teleconnect, Inc.	07/28/1999	Resale	VT	N/A	N/A	N/A	N/A
747	Important Contract or Agreement	DSL net Communications d/b/a DSL NET	07/12/1999	Facilities-Based	VT	N/A	N/A	N/A	N/A
748	Important Contract or Agreement	Essential Com, Inc.	08/17/1999	Resale	VT	N/A	N/A	N/A	N/A
749	Important Contract or Agreement	EZ Talk Communications, L.L.C.	08/16/1999	Resale	VT	N/A	N/A	N/A	N/A
750	Important Contract or Agreement	Hyperion	03/18/1999	Facilities-Based	VT	N/A	N/A	N/A	N/A
751	Important Contract or Agreement	Log On America, Inc.	11/09/1999	Facilities-Based	VT	N/A	N/A	N/A	N/A
752	Important Contract or Agreement	Metrocall, Inc.	05/25/1999	Wireless	VT	N/A	N/A	N/A	N/A
753	Important Contract or Agreement	MetroMedia	04/28/1999	Facilities-Based	VT	N/A	N/A	N/A	N/A
754	Important Contract or Agreement	Norcom, Inc.	02/09/1999	Resale	VT	N/A	N/A	N/A	N/A
755	Important Contract or Agreement	OneStar Long Distance Inc.	11/24/1999	Resale	VT	N/A	N/A	N/A	N/A
756	Important Contract or Agreement	PAETEC Communications Inc.	03/24/1999	Facilities-Based	VT	N/A	N/A	N/A	N/A
757	Important Contract or Agreement	Phone-Link, Inc.	09/10/1999	Resale	VT	N/A	N/A	N/A	N/A
758	Important Contract or Agreement	RNK, Inc. d/b/a RNK Telecom	05/25/1999	Facilities-Based	VT	N/A	N/A	N/A	N/A
759	Important Contract or Agreement	Sprint	01/29/1999	Facilities-Based	VT	N/A	N/A	N/A	N/A
760	Important Contract or Agreement	Teleogy Network Services, Inc.	11/17/1999	Resale	VT	N/A	N/A	N/A	N/A
761	Important Contract or Agreement	Trucom Corporation	10/22/1999	Resale	VT	N/A	N/A	N/A	N/A
762	Important Contract or Agreement	TSR Wireless LLC	10/07/1999	Wireless	VT	N/A	N/A	N/A	N/A
763	Important Contract or Agreement	Vlita Network	04/01/1999	Facilities-Based	VT	N/A	N/A	N/A	N/A
764	Important Contract or Agreement	We Connect Communications, Inc.	10/22/1999	Resale	VT	N/A	N/A	N/A	N/A
765	Important Contract or Agreement					N/A	N/A	N/A	N/A
766	Important Contract or Agreement					N/A	N/A	N/A	N/A
767	Important Contract or Agreement					N/A	N/A	N/A	N/A
768	Important Contract or Agreement					N/A	N/A	N/A	N/A
769	Important Contract or Agreement					N/A	N/A	N/A	N/A
770	Important Contract or Agreement					N/A	N/A	N/A	N/A
771	Important Contract or Agreement					N/A	N/A	N/A	N/A
772	Important Contract or Agreement					N/A	N/A	N/A	N/A
773	Important Contract or Agreement					N/A	N/A	N/A	N/A
774	Important Contract or Agreement					N/A	N/A	N/A	N/A
775	Important Contract or Agreement					N/A	N/A	N/A	N/A
776	Important Contract or Agreement					N/A	N/A	N/A	N/A
777	Important Contract or Agreement					N/A	N/A	N/A	N/A
778	Important Contract or Agreement					N/A	N/A	N/A	N/A
779	Important Contract or Agreement					N/A	N/A	N/A	N/A
780	Important Contract or Agreement					N/A	N/A	N/A	N/A
781	Important Contract or Agreement					N/A	N/A	N/A	N/A
782	Important Contract or Agreement					N/A	N/A	N/A	N/A
783	Important Contract or Agreement					N/A	N/A	N/A	N/A
784	Important Contract or Agreement					N/A	N/A	N/A	N/A
785	Important Contract or Agreement					N/A	N/A	N/A	N/A

COMPANY: New England Tel & Tel.
 STUDY AREA: All
 PERIOD: Jan 1999 to Dec 1999
 USOA: NETC

Unrestricted Version
 SUBMISSION 1

TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

TABLE C - 5
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Classification (a)	Description/Identification (b)	Date (c)	Description of Contract (d)	State (e)	Date of Change (f)	Description of Change (g)	Est. Increase or Decrease in Annual Rev. (h)	Est. Savings or Additional Cost to Public (i)
Changes in Accounting Standards								
Identification of Change in Accounting Standards	SOP 98-1, Acctg for costs of internal use software (change effective 01/01/1999)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Description of the Change in Accounting Standards	Determines capitalization or expensing of internal use software (s/w) costs	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Continuation of Description of the Change	Cap. s/w recorded to Acct. 2690; m/cap/exp. s/w to appl. plant spec. exp. accts.	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Identification of Change	Change identified above in Rows 1810 - 1812 adopted per FCC order No. 99-106	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Description of the Change		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Continuation of Description of the Change		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Identification of Change		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Description of the Change		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Continuation of Description of the Change		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Identification of Change		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Description of the Change		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Continuation of Description of the Change		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Identification of Change		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Description of the Change		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Continuation of Description of the Change		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Identification of Change		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Description of the Change		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Continuation of Description of the Change		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Identification of Change		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Description of the Change		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Continuation of Description of the Change		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Identification of Change		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Description of the Change		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Continuation of Description of the Change		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Identification of Change		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Description of the Change		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Continuation of Description of the Change		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Identification of Change		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Description of the Change		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Continuation of Description of the Change		N/A	N/A	N/A	N/A	N/A	N/A	N/A

COMPANY: New England Tel. & Tel.
STUDY AREA: All
PERIOD: Jan 1999 to Dec 1999
COSA: NETA

Unrestricted Version
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TABLE C - 5

TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

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Row No.	Classification (a)	Description Identification (b)	Date (c)	Description of Contract (d)	State (e)	Date of Change (f)	Description of Change (g)	Est. Increase or Decrease in Annual Rev. (h)	Est. Savings or Additional Cost to Public (i)
	<u>Important Changes in Service and Rate Schedules</u>								
0401	Change in Service and Rate	N/A	N/A	N/A	N/A	07/01/1999	AACF Interstate - Price Cap Access Reform Filing - TRKG	-71,481	71,481
0402	Change in Service and Rate	N/A	N/A	N/A	N/A				
0403	Change in Service and Rate	N/A	N/A	N/A	N/A				
0404	Change in Service and Rate	N/A	N/A	N/A	N/A				
0405	Change in Service and Rate	N/A	N/A	N/A	N/A				
0406	Change in Service and Rate	N/A	N/A	N/A	N/A				
0407	Change in Service and Rate	N/A	N/A	N/A	N/A				
0408	Change in Service and Rate	N/A	N/A	N/A	N/A				
0409	Change in Service and Rate	N/A	N/A	N/A	N/A				
0410	Change in Service and Rate	N/A	N/A	N/A	N/A				
0411	Change in Service and Rate	N/A	N/A	N/A	N/A				
0412	Change in Service and Rate	N/A	N/A	N/A	N/A				
0413	Change in Service and Rate	N/A	N/A	N/A	N/A				
0414	Change in Service and Rate	N/A	N/A	N/A	N/A				
0415	Change in Service and Rate	N/A	N/A	N/A	N/A				
0416	Change in Service and Rate	N/A	N/A	N/A	N/A				
0417	Change in Service and Rate	N/A	N/A	N/A	N/A				
0418	Change in Service and Rate	N/A	N/A	N/A	N/A				
0419	Change in Service and Rate	N/A	N/A	N/A	N/A				
0420	Change in Service and Rate	N/A	N/A	N/A	N/A				
0421	Change in Service and Rate	N/A	N/A	N/A	N/A				
0422	Change in Service and Rate	N/A	N/A	N/A	N/A				
0423	Change in Service and Rate	N/A	N/A	N/A	N/A				
0424	Change in Service and Rate	N/A	N/A	N/A	N/A				
0425	Change in Service and Rate	N/A	N/A	N/A	N/A				
0426	Change in Service and Rate	N/A	N/A	N/A	N/A				
0427	Change in Service and Rate	N/A	N/A	N/A	N/A				
0428	Change in Service and Rate	N/A	N/A	N/A	N/A				
0429	Change in Service and Rate	N/A	N/A	N/A	N/A				
0430	Change in Service and Rate	N/A	N/A	N/A	N/A				
0431	Change in Service and Rate	N/A	N/A	N/A	N/A				
0432	Change in Service and Rate	N/A	N/A	N/A	N/A				
0433	Change in Service and Rate	N/A	N/A	N/A	N/A				
0434	Change in Service and Rate	N/A	N/A	N/A	N/A				
0435	Change in Service and Rate	N/A	N/A	N/A	N/A				
0436	Change in Service and Rate	N/A	N/A	N/A	N/A				
0437	Change in Service and Rate	N/A	N/A	N/A	N/A				
0438	Change in Service and Rate	N/A	N/A	N/A	N/A				
0439	Change in Service and Rate	N/A	N/A	N/A	N/A				

ANNUAL REPORT
of

New England Telephone & Telegraph Company

TO THE
STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION
For the year ended December 31,
1999

OATH

State of New Hampshire.

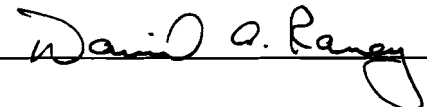
County of Suffolk ss.

We, the undersigned, _____ and Kevin O'Quinn
of the New England Telephone Co. utility, on our oath do severally say that the foregoing report has
been prepared, under our direction, from the original books, papers and records of said utility, that we have carefully examined
the same, and declare the same to be a complete and correct statement of the business and affairs of said utility, in respect to
each and every matter and thing therein set forth to the best of our knowledge, information and belief; and that the accounts
and figures contained in the foregoing report embrace all of the financial operations of said utility during the period for which
said report is made.

 Director

Subscribed and sworn to before me this

29TH day of MARCH 2000



David A. Raney
NOTARY PUBLIC

My commission expires June 2, 2006

ARMIS 43-08

FCC FILING

**BELL ATLANTIC
NEW ENGLAND TELEPHONE**

YEAR END 1999

APRIL 3, 2000 SUBMISSION

FCC Report 43-08
ARMIS OPERATING DATA REPORT

COMPANY: Bell Atlantic - New England Tel. & Tel.
STUDY AREA: All
PERIOD: From Jan 1999 To Dec 1999
COSA: NETC

UNRESTRICTED VERSION
SUBMISSION 1
TABLE I.A
Page 1 of 3

TABLE I.A - OUTSIDE PLANT STATISTICS-CABLE AND WIRE FACILITIES

ROW NO.	STATE OR TERR. (a)	Code (b)	Km of Aerial Wire (c)	Aerial Cable		Underground Cable		Buried Cable		Submarine Cable	
				Sheath Km of Metallic (d)	Sheath Km of Fiber (e)	Sheath Km of Metallic (f)	Sheath Km of Fiber (g)	Sheath Km of Metallic (h)	Sheath Km of Fiber (i)	Sheath Km of Metallic (j)	Sheath Km of Fiber (k)
0300	Maine	ME	25,308	34,447	4,590	1,328	587	1,801	8	114	14
0320	Massachusetts	MA	12,919	62,695	6,099	19,960	7,295	8,946	6	74	0
0400	New Hampshire	NH	14,448	26,825	3,613	1,868	951	3,175	3	50	0
0500	Rhode Island	RI	5,816	10,745	809	2,464	731	1,058	0	16	6
0560	Vermont	VT	21,336	18,793	1,656	814	570	2,337	14	10	2
0910	Total	TO	79,827	153,505	16,767	26,434	10,134	17,317	31	264	22

FCC Report 43-08
ARMIS OPERATING DATA REPORT

COMPANY: Bell Atlantic - New England Tel. & Tel.
JUDY AREA: All
PERIOD: From Jan 1999 To Dec 1999
COSA: NETC

UNRESTRICTED VERSION
SUBMISSION 1
TABLE I.A
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TABLE I.A - OUTSIDE PLANT STATISTICS-CABLE AND WIRE FACILITIES

ROW NO.	STATE OR TERR. (a)	Code (b)	Deep Sea Cable		Intrabldg Network Cable		Total Cable		Km of Fiber in Cable	
			Sheath Km of Metallic (l)	Sheath Km of Fiber (m)	Sheath Km of Metallic (n)	Sheath Km of Fiber (o)	Sheath Km of Metallic (p)	Sheath Km of Fiber (q)	Fiber Km Equipped (Lit) (r)	Total Fiber Km Deployed (Lit & Dark) (s)
0300	Maine	ME	0	0	647	40	38,337	5,239	69,039	162,866
0320	Massachusetts	MA	0	0	7,541	809	99,216	14,209	450,843	968,306
0400	New Hampshire	NH	0	0	919	51	32,837	4,618	114,958	213,915
0500	Rhode Island	RI	0	0	917	48	15,200	1,594	58,529	109,996
0560	Vermont	VT	0	0	486	8	22,440	2,250	29,442	80,840
0910	Total	TO	0	0	10,510	956	208,030	27,910	722,811	1,535,923

FCC Report 43-08
AKMIS OPERATING DATA REPORT

MPANY: Bell Atlantic - New England Tel. & Tel.
JBY AREA: All
PERIOD: From Jan 1999 To Dec 1999
COSA: NETC

UNRESTRICTED VERSION
SUBMISSION 1
TABLE I.A
Page 3 of 3

TABLE I.A - OUTSIDE PLANT STATISTICS-CABLE AND WIRE FACILITIES

ROW NO.	STATE OR TERR. (a)	Code (b)	Km of Metallic Wire in Cable (t)	Equipped Km of Tube in Coax Cable (u)	Equivalent Number of Poles (v)	Conduit System	
						Trench Km (w)	Duct Km (x)
0300	Maine	ME	11,571,821	18	246,783	790	3,988
0320	Massachusetts	MA	67,740,979	198	670,409	11,194	55,202
0400	New Hampshire	NH	13,599,678	5	227,846	1,017	5,951
0500	Rhode Island	RI	10,467,890	0	142,158	1,072	6,914
0560	Vermont	VT	6,072,776	13	143,359	637	2,501
0910	Total	TO	109,453,144	234	1,430,555	14,710	74,556

FCC Report 43-08
ARMIS OPERATING DATA REPORT

PANY: Bell Atlantic - New England Tel. & Tel.
 JY AREA: All
 PERIOD: From Jan 1999 To Dec 1999
 COSA: NETC

UNRESTRICTED VERSION
 SUBMISSION 1
 TABLE I.B
 Page 1 of 2

TABLE I.B - OUTSIDE PLANT STATISTICS-OTHER

ROW NO.	STATE OR TERR. (ba)	Code (bb)	Km of Terrestrial System (bc)	Radio Relay System		Km of Telephone Channel	
				Km of One-Way Terrestrial Radio Channel (bd)	Terrestrial Km of One- Way Satellite Radio Channel (be)	Analog (4kHz or Equiv.) (bf)	Digital (64 kbps or Equiv.) (bg)
0300	Maine	ME	5	5	0	0	240
0320	Massachusetts	MA	350	946	0	0	955,850
0400	New Hampshire	NH	0	0	0	0	0
0500	Rhode Island	RI	0	0	0	0	0
0560	Vermont	VT	0	0	0	0	0
0910	Total	TO	355	951	0	0	956,090

FCC Report 43-08
ARMIS OPERATING DATA REPORT

COMPANY: Bell Atlantic - New England Tel. & Tel.
 STUDY AREA: All
 PERIOD: From Jan 1999 To Dec 1999
 COSA: NETC

UNRESTRICTED VERSION
 SUBMISSION 1
 TABLE I.B
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TABLE I.B - OUTSIDE PLANT STATISTICS-OTHER

ROW NO.	STATE OR TERR. (ba)	Code (bb)	— Total Equipped Local Loop Circuit Km (Cable and Microwave Systems)			— Total Equipped Interoffice Circuit Km (Cable and Microwave Systems)		
			Analog (4kHz or Equiv.) (bh)	Digital (64 kbps or Equiv.) (bi)	Video (bj)	Analog (4kHz or Equiv.) (bk)	Digital (64 kbps or Equiv.) (bl)	Video (bm)
0300	Maine	ME	4,465,074	6,805,256	0	0	5,484,914	0
0320	Massachusetts	MA	26,061,431	5,818,852	0	0	20,716,058	0
0400	New Hampshire	NH	4,617,532	6,603,132	0	0	4,704,236	0
0500	Rhode Island	RI	4,238,405	6,704,329	0	0	1,306,955	0
0560	Vermont	VT	2,154,712	6,805,526	0	0	3,719,964	0
0910	Total	TO	41,537,154	32,737,095	0	0	35,932,127	0

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COMPANY: Bell Atlantic - New England Tel. & Tel.
STUDY AREA: All
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UNRESTRICTED VERSION
SUBMISSION 1
TABLE II
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TABLE II - SWITCHED ACCESS LINES IN SERVICE BY TECHNOLOGY

ROW NO.	STATE OR TERR. (ca)	Code (cb)	Analog (4Khz or Equiv.)			Digital (64Kbps or Equiv.)			Other Switched Access Lines (ci)	Total Switched Access Lines (cj)
			Main Access Lines (cc)	PBX and Centrex Trunks (cd)	Centrex Extensions (ce)	Main Access Lines (cf)	PBX and Centrex Trunks (cg)	Centrex Extensions (ch)		
0300	Maine	ME	637,078	7,786	4,623	1,931	11,959	44,986	2,537	710,900
0320	Massachusetts	MA	3,880,136	104,103	53,732	44,092	111,230	302,983	21,015	4,517,291
0400	New Hampshire	NH	725,746	12,748	2,756	4,251	11,390	47,808	2,808	807,507
0500	Rhode Island	RI	581,707	11,406	9,950	2,699	8,317	55,921	3,186	673,186
0560	Vermont	VT	292,774	4,212	8,360	1,691	4,925	35,367	919	348,248
0910	Total	TO	6,117,441	140,255	79,421	54,664	147,821	487,065	30,465	7,057,132

FCC Report 43-08
ARMIS OPERATING DATA REPORT

COMPANY: Bell Atlantic - New England Tel. & Tel.
STUDY AREA: All
PERIOD: From Jan 1999 To Dec 1999
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UNRESTRICTED VERSION
SUBMISSION 1
TABLE II
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TABLE II - SWITCHED ACCESS LINES IN SERVICE BY TECHNOLOGY

ROW NO.	STATE OR TERR. (ca)	Code (cb)	Central Office Switches Excluding Remotes (ck)	Remote Switches (cl)	Total Central Office Switches (cm)	Basic Rate ISDN Control Channels (cn)	PrimaryRate ISDN Control Channels (co)
0300	Maine	ME	15	126	141	3,285	919
0320	Massachusetts	MA	170	160	330	85,067	3,998
0400	New Hampshire	NH	28	96	124	6,321	782
0500	Rhode Island	RI	21	21	42	3,838	373
0560	Vermont	VT	10	77	87	3,184	317
0910	Total	TO	244	480	724	101,695	6,389

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ARMIS OPERATING DATA REPORT

COMPANY: Bell Atlantic - New England Tel. & Tel.
STUDY AREA: All
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UNRESTRICTED VERSION
SUBMISSION 1
TABLE III
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TABLE III - ACCESS LINES IN SERVICE BY CUSTOMER

ROW NO.	STATE OR TERR. (da)	Code (db)	Business Access Lines			Payphone Lines (df)	Residential Access Lines		Mobile Access Lines (di)	Total Switched Access Lines (dj)
			Analog Single Line (4 kHz or Equiv.) (dc)	Analog Multi-Line (4 kHz or Equiv.) (dd)	Digital (64 kbps or Equiv.) (de)		Analog (4 kHz or Equiv.) (dg)	Digital (64 kbps or Equiv.) (dh)		
0300	Maine	ME	36,241	92,601	58,804	6,783	513,862	72	2,537	710,900
0320	Massachusetts	MA	216,174	851,913	453,393	52,439	2,917,445	4,912	21,015	4,517,291
0400	New Hampshire	NH	36,477	145,311	62,991	7,551	551,911	458	2,808	807,507
0500	Rhode Island	RI	29,005	104,419	66,789	7,492	462,147	148	3,186	673,186
0560	Vermont	VT	19,308	43,408	41,850	3,398	239,232	133	919	348,248
0910	Total	TO	337,205	1,237,652	683,827	77,663	4,684,597	5,723	30,465	7,057,132

FCC Report 43-08
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COMPANY: Bell Atlantic - New England Tel. & Tel.
JUDY AREA: All
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UNRESTRICTED VERSION
SUBMISSION 1
TABLE III
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TABLE III - ACCESS LINES IN SERVICE BY CUSTOMER

—— Special Access Lines (non-switched) ——

ROW NO.	STATE OR TERR. (da)	Code (db)	Analog (4 kHz or Equiv) (dk)	Digital (64 kbps or Equiv) (dl)	Total Access Lines (Switched & Special) (dm)
0300	Maine	ME	1,369	63,252	775,521
0320	Massachusetts	MA	9,380	769,260	5,295,931
0400	New Hampshire	NH	1,472	119,352	928,331
0500	Rhode Island	RI	1,114	66,072	740,372
0560	Vermont	VT	777	28,668	377,693
0910	Total	TO	14,112	1,046,604	8,117,848

FCC Report 43-08
ARMIS OPERATING DATA REPORT

COMPANY: Bell Atlantic - New England Tel. & Tel.
STUDY AREA: All
PERIOD: From Jan 1999 To Dec 1999
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UNRESTRICTED VERSION
SUBMISSION 1
TABLE IV
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TABLE IV - TELEPHONE CALLS
(Amounts in Thousands)

ROW NO.	STATE OR TERR. (ea)	Code (eb)	Local Calls (ec)	IntraLATA Toll Calls Completed (Originating) (ed)	InterLATA Toll Calls Completed (Originating)			InterLATA Billed Access Minutes (Originating and Terminating)		
					Interstate (ee)	Intrastate (ef)	Total (eg)	Interstate (eh)	Intrastate (ei)	Total (ej)
0300	Maine	ME	1,226,161	360,146	238,180	232,991	471,171	2,168,814	742,611	2,911,425
0320	Massachusetts	MA	11,676,857	643,230	1,541,481	713,248	2,254,729	14,987,045	4,983,741	19,970,786
0400	New Hampshire	NH	1,313,623	371,571	399,535	250,905	650,440	3,600,116	737,824	4,337,940
0500	Rhode Island	RI	1,550,073	260,283	308,220	175,794	485,014	2,593,537	431,446	3,024,983
0560	Vermont	VT	729,384	127,815	161,298	97,235	258,533	1,399,346	290,595	1,689,941
0910	Total	TO	16,496,098	1,763,045	2,649,714	1,470,173	4,119,887	24,748,858	7,186,217	31,935,075

FCC Report 43-08
ARMIS OPERATING DATA REPORT

Approved by OMB
3060-0496
Edition Date : 12/1999

COMPANY: Bell Atlantic - New England Tel. & Tel.
STUDY AREA: All
PERIOD: From Jan 1999 To Dec 1999
COSA: NETC

UNRESTRICTED VERSION
SUBMISSION 1
FOOTNOTE TABLE
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FOOTNOTE TABLE

Table	Row	Col	FN#	Footnote Text
(a)	(b)	(c)	(d)	(e)
IV	910.0	ed	1	Includes only toll calls carried by Bell Atlantic.
IV	910.0	ee	2	Data based on a regional process that includes Interstate and State Interconnect traffic.
IV	910.0	ef	3	Data based on a regional process that includes Interstate and State Interconnect traffic.
IV	910.0	eh	4	Data based on a regional process that includes Interstate and State Interconnect traffic.
IV	910.0	ei	5	Data based on a regional process that includes Interstate and State Interconnect traffic.
IV	300.0	ef	6	Calls and minutes represent verified data.
IV	300.0	ei	7	Calls and minutes represent verified data.
IV	400.0	ef	8	Calls and minutes represent verified data.
IV	400.0	ei	9	Calls and minutes represent verified data.
IV	500.0	ef	10	Calls and minutes represent verified data.
IV	500.0	ei	11	Calls and minutes represent verified data.
IV	560.0	ef	12	Calls and minutes represent verified data.
IV	560.0	ei	13	Calls and minutes represent verified data.

CERTIFICATION

I certify that I am an officer of Bell Atlantic Telesector Resources Group d/b/a/ Bell Atlantic Network Services, Inc.; that I have examined the foregoing report and that to the best of my knowledge, information, and belief, all statements of fact contained in this report are true and that said report is an accurate statement of the affairs of the above named respondent in respect to the data set forth herein for the period from January 1999 to December 1999.

PRINTED NAME P. A. Lacouture
POSITION Group President – Network Services
SIGNATURE *P. A. Lacouture*
DATE 3-22-00

(Persons making willful false statements in this report form can be punished by fine or imprisonment under the Communications Act, 47 U.S.C. 220(e).)

CONTACT PERSON Gerald Asch
TELEPHONE NUMBER 202-336-7844